THE CUSTOMS ACT

OF

INDIA

BEING ACT VI. OF 1863.

WITH NOTES AND INDEX

COMPILED BY

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"Designed not only for the instruction of the Officers, but for the assistance of the Merchant in his transactions with them; having regard, at the same time, to the convenience of the Legal Profession." *(Preface to Mr. Hemel's Work on the Laws of the Customs.)*

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PREFACE.

This volume contains the Indian Consolidated Customs Act followed by an index and preceded by what is an attempt to adapt Hamel's Commentary on the Consolidated Customs Act of England to that of India. There is very little original matter in it, and if found useful, it will be owing to the fullness with which I have borrowed from Mr. Hamel's Work. In every instance the cases cited have been gleaned from his book.

F. J. C.

May 1863.

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COMMENTARY

UPON

THE "CUSTOMS CONSOLIDATION ACT, 1863."

PRIOR to the date on which this Act came into operation (1st May 1863) each of the three Presidencies of Bengal, Madras, and Bombay had its own laws relating to Customs, and the inconvenience arising therefrom called forth this Act, the preamble of which simply declares that it was expedient that the laws relating to the administration of the department of Sea Customs should be consolidated and amended.

SECTION I.

The Act is to be cited as the Consolidated Customs Act.

SECTION II.

By the second section sundry pre-existing enactments relating to Customs are repealed and a list of them given.

SECTION III.

Certain words and expressions used throughout the Act are declared to have the meanings severally assigned to them.

SECTION IV.

The Chief Customs Authority[1] at any port is authorized, with the sanction of the local Government,[2] to make, issue, alter, and revoke such rules as he may think fit, and all such general rules are directed to be published in the Official Gazette.

[1] See section III, interp. 3. [2] See section III, interp. 2.

SECTION
V.

The rules necessary to facilitate the passing of passengers' baggage and parcels may be included in the general rules passed under section IV, and the levy of a fee for landing them, when made over to a Customs officer for that purpose, is authorized.

SECTION
VI.

All disputes, regarding a matter not specially provided for by any law, between an officer of Customs and another person, are to be decided by the Chief Customs Authority of the place where they arise, subject to an appeal to the local Government. This section does not apply to cases regularly adjudicated, such as smuggling, &c., but to differences of opinion as to the construction of the Act, rates of duty, classification of goods, &c.; appeals are provided for in the former cases by section CCXVIII.

SECTION
VII.

The local Governments are directed to appoint the officers required to carry out the provisions of the Act, and are authorized to suspend or dismiss those officers if necessary.

SECTION
VIII.

The power to appoint subordinate officers of Customs may be delegated by the local Governments to any Customs Authority in their jurisdiction, and each subordinate officer may be suspended or dismissed by the Authority which appointed him.

SECTION
IX.

In every district where there is no officer in charge of a Custom House, the Collector of Revenue and his subordinates are to be considered Customs officers under this Act.

SECTION
X.

The power to appoint ports and wharves is an essential incident to the collection of the Customs revenue. Power is accordingly conferred on the local Governments to appoint those places, which alone shall be ports for the landing and shipping of goods and to define their bounds, and to appoint wharves within those ports at which alone goods may be lawfully landed and shipped, and to declare their limits. As a necessary incident to the right to appoint, power is also given to vary the limits of such ports and wharves, the names of which may also be changed. All ports and wharves in existence, as such, previous to the 1st of May 1863, are to continue in use until orders to the contrary are issued by the local Governments.

SECTION
XI.

The Governor General in Council alone shall have power to declare that any port in British India[1] shall be a Free Port[2] at which no duties shall be levied, whether import or export.

SECTION
XII.

The Governor General in Council alone has power to declare that any Port on the Continent of India, but situated beyond British India, shall be regarded as a British Indian port for the purposes of sections XVIII, CXLI, CXLIX to CLX of this Act. By section XVIII no duty is leviable on goods carried between two British Indian ports. By section CXLI, the rule that a drawback of duty shall not be allowed on goods carried from one port in British India to another will apply to such a port. By sections CXLIX to CLX (regulating the coasting trade of India) the trade between such a port and ports in British India will be regulated. The notification that any port out of

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[1] See section III, interp. 1.

[2] See section III, interp. 7

British India is to be regarded as a British Indian port may at any time be revoked or its operation suspended.

SECTION XIII.

Provision having been made for the appointment of legally-constituted ports, it is enacted that all goods landed or shipped, or attempted to be landed or shipped, or brought into any bay, river, creek, or arm of the sea, for the purpose of being landed or shipped, at any port or place not a legally-constituted landing or shipping port (either pre-existing or declared subsequent to the date of this Act), shall be liable to confiscation[1] together with any ship, boat, carriage, or other conveyance employed in the transport of those goods.

SECTION XIV.

The power to appoint warehousing ports is given to the local Governments, which may appoint any port or place a warehousing port for the purposes of this Act; and those in existence prior to the date of this Act are to continue in use as such till the local Governments shall otherwise order.

SECTION XV.

The direct and exclusive intervention of the local Governments goes no farther than the appointment of the warehousing ports. The warehouses themselves,[2] the disposition of the goods deposited in them,[3] the description of merchandise which may be warehoused without payment of duty upon the first entry thereof, are matters of internal regulation and detail, the management of which is properly vested in the Chief Customs Authority, subject, however, as in the general course of his administration, to the directions of the local Government. Accordingly, the Chief Customs Authority in any warehousing port or place is empowered to approve, appoint, or license warehouses wherein

[1] See section CXCVI. [2] See section LXXI. [3] See section LXXII.

goods may be deposited; and pre-existing warehouses are to continue as such till it is otherwise ordered by him.

SECTION XVI.

The official machinery necessary for the performance of the duties imposed by this Act having been provided, it is now enacted that duties of Customs shall be levied on goods imported[1] by sea into any port in British India[2] not being a Free port[3] from any Foreign port[4] at such rates and with such exemptions as may be prescribed by law.

SECTION XVII.

Similarly, it is enacted, that duties of Customs shall be levied on goods exported[5] by sea from any port in British India not being a Free port to any Foreign port at such rates and with such exemptions as may be prescribed.

SECTION XVIII.

By the succeeding section it is enacted that no duties of Customs shall be levied on goods carried from a port in British India to another port in British India neither of them being a Free port; but it is provided that this enactment shall not apply to Opium, or Salt, or to Spirits[6] manufactured after the English method.

SECTION XIX.

The local Government may authorize the Chief Customs Authority to exempt, under special circumstances, any goods from payment of duty leviable under either of the two sections XVI and XVII.

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[1] See section XXX.
[2] See section III, interp. 1.
[3] See section III, interp. 7.
[4] See section III, interp. 8.
[5] See section XXXI.
[6] See Sections CLXIII to CLXXIV.

SECTION XX.

The officer in charge of a Custom House is authorized to pass free of duty baggage in actual use, and he is empowered to determine what goods shall be treated as baggage, subject to such rules as may be issued by the Chief Customs Authority under section IV. By a subsequent section (LXIII) passengers' baggage may be passed without formal entry; and prohibited or dutiable goods found therein are made liable to confiscation, with the other contents of the package they are found in.

SECTION XXI.

The importation or exportation of certain goods is absolutely prohibited by the section next claiming our attention, and the goods thus prohibited are few in number.

First.—Books printed in infringement of any law in force in British India on the subject of copyright,[1] when notice shall have been given in writing by the proprietor of the copyright, or his

[1] Under the following sections of the English Customs Act, the importation of pirated editions of copyright works is prohibited:

46. The Commissioners of Customs shall cause to be made, and to be publicly exposed at the several ports in the United Kingdom and in Her Majesty's possessions abroad, printed lists of all books wherein the copyright shall be subsisting, and as to which the proprietor of such copyright, or his agent, shall have given notice in writing to the said Commissioners that such copyright exists, stating in such notice when such copyright expires.

160. Any books wherein the copyright shall be subsisting, first composed, or written, or printed in the United Kingdom, and printed or re-printed in any other country, shall be and are hereby absolutely prohibited to be imported into the British possessions abroad. Provided, always, that no such books shall be prohibited to be imported as aforesaid unless the proprietor of such copyright, or his agent, shall have given notice in writing to the Commissioners of Customs that such copyright subsists, and in such notice shall have stated when the copyright will expire; and the said Commissioners shall cause to be made, and to be publicly exposed at the several ports in the British possessions abroad, from time to time, printed lists of books respecting which such notice shall have been duly given, and all books imported contrary thereto shall be forfeited; but nothing herein contained shall be taken to prevent Her Majesty from exercising the powers vested in Her by the tenth and eleventh Victoria, chapter ninety-five, intituled "An Act to amend the Law relating to the protection in the Colonies of works entitled to copyright in the United Kingdom," to suspend in certain cases such prohibition.

agent—firstly, that such copyright exists; and, secondly, that it will expire on a certain date.

Second.—False coin of any country and coin purporting to be the Queen's coin of India, but deficient in weight or fineness.

Third.—Obscene books, pamphlets, papers, drawings, paintings, representations, figures, or articles.

On such goods absolutely prohibited, of course no duty is leviable under sections XVI and XVII, and in the event of their being imported or endeavoured to be exported, they must be confiscated under section XXIV.[1]

SECTION XXII.

The importation of arms and ammunition into British India appears to have been unrestricted until 1857, when it was forbidden except under license from the Governor General in Council or some officer appointed by him to issue such licenses. By Act XXXI of 1860, the restriction was re-enacted and is now embodied in this Act; but for ordinary fowling-pieces and gunpowder for sporting purposes, no licenses are required, provided they are imported by private persons in reasonable quantities for their own use. By the enactment of 1860, the trade in sulphur was restricted as being required for the manufacture of ammunition, and that restriction is not removed by this Act, the Act of 1860 not having been repealed.[2]

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[1] The following section of Act XX of 1856, (still in force) is the only one referring to the Customs Department:

V. "After passing of this Act, it shall not be lawful for any person to import into any part of the aforesaid territories any obscene book, print, or picture; and every such book, print or picture shall be forfeited and shall be seized by any Officer of Customs, and the same shall be destroyed by such Officer."

[2] The following sections are those in Act XXXI of 1860 (still in force) referring to the Customs Department:

18. If any person shall import, or attempt to import, without such license either by sea or by land into any part of the said territories, any cannon, howitzer, or mortar, or any arms, percussion caps, sulphur (except for medicinal purposes by a subsequent section) saltpetre, gunpowder, or other ammunition, or shall aid or assist in such importation, or in such attempt to import, or shall knowingly conceal or assist in concealing any cannon, howitzer, or mortar, or any arms, percussion caps, sulphur, saltpetre, gunpowder, or other ammunition, imported without such license, he shall be liable

By Act XXII of 1855, the local Governments may fix limits within which vessels shall be prohibited having more than fifty pounds weight of ammunition on board (manifested or not) and may appoint a place for the deposit of such ammunition, and the time and manner of its removal from and to vessels. After depositing his ammunition, the master is to declare, in writing, that he has not over lbs. 50 on board, and if he knowingly make a false declaration, he is liable to a fine not to exceed 200 Rupees.

Any ammunition found on board a vessel, contrary to the provisions of the same Act, may be seized by a Customs or other officer, and the master will be liable to a penalty not exceeding Rupees 200. The Act does not apply to Her Majesty's vessels.

SECTION XXIII.

Excepting the articles the importation or exportation of which is prohibited and restricted in the two preceding sections, none others are interfered with by the Act, but power is now reserved to the Governor General to prohibit or restrict the importation or exportation of any goods whatsoever.

SECTION XXIV.

The importation or exportation of goods which are or may be prohibited or restricted contrary to this Act or to any future Act or notification, renders the offender liable to a penalty not exceeding one thousand Rupees and the goods themselves to confiscation.

SECTION XXV.

The Act having declared that duties shall be levied on goods imported and exported, and the exemptions, prohibitions, and

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to imprisonment, with or without hard labor, for any term not exceeding three years, and also to a fine not exceeding one thousand Rupees, and the articles so imported shall be confiscated if the Magistrate shall so adjudge.

19. The provisions of the last two preceding sections shall not extend to arms, percussion caps, gunpowder, or other ammunition imported by any person in reasonable quantities for his own private use; but the Collector of Customs may at any time detain any such articles, if he shall think it necessary, until he shall receive the orders of Government.

restrictions to those rules having been notified, now declares it lawful to import or export all goods, the importation or exportation of which is not prohibited by any law or by any notification issued under section XXIII; and it now permits, as a general rule, the warehousing of dutiable goods without payment of duty on their first entry.

SECTION XXVI.

On the importation or exportation of goods, whether they be goods not liable to duty at all, or liable to fixed duties, according to the quantity or weight, or to duties on fixed tariff valuations, the owner thereof, or his agent, is required to declare[1] their real value[2] in his bill of entry or shipping bill, and the officer in charge of the Custom House may call upon him to produce any document in his possession, or to give any information in his power, by which the real value may be ascertained. Any person other than the owner or his agent may also be called on to produce documents or give any information which he may be able to furnish relative to the value of the goods. Refusing or neglecting to comply with a call so made, renders the offender liable to a fine not to exceed one thousand Rupees.[3]

Any banker or person with whom the bill of lading or other document may have been pledged, may be called on to produce such documents.

SECTION XXVII.

If the value declared in the bill of entry for goods chargeable with duty on the value thereof shall appear to the officers of the Customs less than the actual value, they may detain the goods, but they are required to give notice in writing to the person entering the goods of such detention,

[1] By section CCXVII, an unauthorized declaration is punishable with a fine of Rupees 1,000.

[2] By section CCXVI, falsely declaring the value is punishable with a fine of Rupees 1,000.

[3] See section CCXVI.

and of the value as estimated by them. The officer in charge of the Custom House has two days after the detention within which to consider the question of value in case of dispute, but, with the consent of the party concerned, this period may be extended. If he deems the importer's valuation sufficient, the goods are to be delivered to him on his entry : on the other hand, if he should concur in the valuation of the officer of Customs, he may retain the goods for the use of Government, paying to the importer the full value at which the goods were entered ; or he may allow him to amend his entry and take the goods at increased rates of duty, or on payment of a fine, with a view to check the practice of undervaluation and to enforce correctness in the entries. If the goods be taken for Government, they are to be sold by auction and half of the net profits (if any) may be paid to the officer by whom the under-valuation was detected.

SECTION XXVIII.

If packages containing goods be found to differ widely from the description given of them in the application for a pass for them ; or if their contents have been wrongfully described ; or if their contents have been wilfully mis-stated as to sort, quantity, or quality ; or if goods not stated in the application have been fraudulently concealed in them, or mixed up with goods mentioned therein ; or if they have been packed to deceive the Customs officers ; all such packages and the whole of their contents shall be liable to confiscation.

By section 487 of the Penal Code, any person who fraudulently makes any false mark on any package or receptacle containing goods with intent to cause a public servant to believe that such package or receptacle contains goods which it does not contain, or that it does not contain goods which it does contain, or that the goods therein are different from what they really are, is liable to imprisonment for three years, or to fine, or to both, and by section 488 any person fraudulently using such a mark, with a like intent, is liable to the same punishment.

SECTION XXIX.

It may frequently become necessary to determine what shall in law be deemed the precise date of importation,[1] and this section enacts that, on the first levying, repealing, enhancing, or reducing of any duty (that is, rate of duty), or upon any change being made in any fixed valuation for duty,[2] the date of importation shall be the date on which the goods were actually entered for home consumption by the delivery of a bill of entry to the officer in charge of the Custom House.

But although this defines the date of importation in the event of any change being made in the law as to the rates of duty or in the table of fixed valuations, still the duties leviable up to the time of such change are due from the time the ship containing the dutiable goods came within the limits of the port, for by section XVI it is enacted, that duties of Customs shall be levied on goods "imported by sea into any port."

The duties therefore referred to in section XVI become a debt to the Government immediately on importation, that is, immediately the ship comes within the limits of the port.[3]

The effect of allowing goods to be warehoused is simply to give time for the payment of the debt.[4]

SECTION XXX.

The date of exportation in the event of any changes such as those alluded to in the last section is defined to be the date on which the goods were actually entered outwards at the Custom House by the delivery of a shipping bill as required by section CXXIII, and after that is done, in the event of any change being made in the law, no re-assessment or re-valuation can be allowed or refund given even if the goods be re-landed. But

[1] For time of arrival of the ship, see section XLVI.
[2] See section CLXXIX.
[3] Com. Dig. Debt (A 9). Leaper *v.* Smith, Bunb. 79—Salter *v.* Magapert, 1 Roll. Rep. 383—Att. Genl. *v.* Weekes, Bunb. 223.
[4] Att. Genl. *v.* Ansted, 12 Mee and W. 520.

should it be necessary to decide the time of exportation, although no change may have been made in the law as to the rates of duty or in the fixed valuation of any article, the time at which the ship leaves the limits of the port will be the time of exportation, because, up to that time, by section CXXXII, all goods passed for exportation may be re-landed. By the English Act (there being no export duties to collect, I apprehend) the time of exportation is defined to be the time at which the goods are shipped on board the exporting ship.

SECTION XXXI.

By the next section goods produced or manufactured in British India, on being re-imported, are liable to be treated as Foreign goods; but the Chief Customs Authority may permit them to be entered as Indian or country goods, provided—

1*st*.—That they are re-imported within three years from the date of their exportation.

2*ndly*.—That they have continued to be the property of the original exporter.

To this general privilege of re-importation of goods as Indian, there is but one exception, and that is in the case of goods for which any drawback of Excise duty shall have been received on exportation, which goods shall in all cases be treated as Foreign goods unless under special order from the Chief Customs Authority.

SECTION XXXII.

The Chief Customs Authority of any Presidency or place may appoint stations in any port for vessels arriving at or departing from such port to bring to for the purpose of taking on board or of landing the officers of Customs, whom he also is empowered to place on board any vessel while she remains within the limits of the port.[1] Small vessels not brought into port by pilots may

[1] Power to appoint stations and depute officers is again conferred by section XXXIX inwards. By section CXX power to depute officers to vessels clearing outwards is again given, and by section CXXXIII stations may be appointed for any port for the landing of officers.

be directed to anchor or moor at any place the Chief Customs Authority may appoint.

Any person infringing any rule or order issued under this section is liable to a fine not exceeding Rs. 500.

SECTION
XXXIII.

The local Government may fix a place in any river or port beyond which a vessel arriving from any Foreign port shall not proceed until the master shall have delivered to a person authorized to receive it a manifest of the cargo in such form as may be directed, and this manifest must be delivered whether the vessel be in ballast or not.[1]

The pilot or other person authorised to receive the manifest is not required to ascertain whether it contains a full and true specification of the cargo, or whether the particulars required have been inserted or not. He is bound to receive as the manifest whatever the master may deliver to him, even though it be a sheet of blank paper. It is the officer in charge of the Custom House who has to see that the requirements of the law as regards the manifest have been complied with, and, on failure, to act as the law directs.

SECTION
XXXIV.

Should the master pass the appointed place without delivering a manifest, or should that manifest not contain a true specification of all goods in the vessel, he renders himself liable to a penalty not exceeding 1,000 Rupees.

SECTION
XXXV.

If a vessel should remain below or outside any place appointed under section XXXIII, the master is still bound, on anchoring, to deliver a manifest as provided in that section, and should he omit to do so for twenty-four hours after he has anchored, he renders himself liable to a fine not to exceed 1,000 Rupees.

[1] Section XLVI.

SECTION XXXVI.

In some places it may not be necessary to fix a place (under section XXXIII) for the delivery of a manifest, and therefore it is ordered that, within twenty-four hours after arriving at any port where no place has been so appointed, the master is to deliver his manifest, and should he wilfully omit to do so, he is liable to a fine not to exceed 1,000 Rupees[1].

SECTION XXXVII.

Should any person who is authorized under section XXXIII or XXXVI to receive a manifest from the master of a vessel refuse to do so, he renders himself liable to a fine not to exceed 500 Rupees.

SECTION XXXVIII.

Except with the authority of the Master Attendant or the Harbour Master, no vessel, after having come to her proper place of mooring or unlading, shall remove thence under a penalty not exceeding 1,000 Rupees, recoverable from the master; and if the vessel has not entered, entry shall not be allowed till the fine is paid. By section XII of Act XXII of 1855, the master of any vessel moving her in a port subject to the Act without authority is liable to a fine not exceeding Rs. 200.

SECTIONS XXXIX & XL.

The Chief Customs Authority of any Presidency or place may appoint stations for inward-bound vessels to bring to at for the purpose of taking on board the officers of Customs; and should a master fail to bring to for the purpose required, he is liable to a fine not to exceed 1,000 Rupees.

[1] See section XLVI.

SECTION XLI.

Officers of Customs may be sent on board of any vessel arriving at any port, there to remain day and night till otherwise ordered by the officer in charge of the Custom House, who may, when he thinks fit, permit cargo to be discharged without the presence of an officer.

SECTION XLII.

Should the master of any vessel refuse to receive a Customs officer on board after arriving in port, he is liable to a fine not to exceed Rs. 500 for every day he refuses to receive him; and if the vessel shall not have entered, she shall not be allowed to do so till the fine has been paid.

SECTION XLIII.

Should a master wilfully neglect to provide suitable accommodation, fresh water, and the means of cooking for every officer (and his servant) sent on board his vessel, he is liable to a fine not exceeding Rs. 500.

SECTION XLIV.

Every officer of Customs deputed on board a vessel under section XLI is vested with varied and extensive powers. He shall have free access to every part; he may fasten down hatchways or entrances to the hold; mark goods before landing; lock up, seal, mark or secure, as he thinks proper, goods on board: in case the keys of any locked box or place be withheld, he must report the same to the officer in charge of the Custom House, who may authorise him in writing to search; and should such locked place not be then opened, he may break it open, and all goods concealed therein, of which a satisfactory account cannot be given, shall be liable to confiscation.

SECTION
XLV.

If the master of a vessel on production of a written order to search refuses to allow search to be made; or if any lock, mark, or seal affixed by an officer upon any goods be wilfully opened, altered, or broken before due delivery of the goods; or if such goods be secretly conveyed away; or if the hatches or entrances to the hold after being fastened by the officer be opened; then the master is liable to a fine not exceeding Rs. 1,000 in every such case, on conviction before a magistrate.

SECTION
XLVI.

No vessel is to be allowed to break bulk until a manifest shall have been delivered as directed in sections XXXIII and XXXVI, nor until a copy of such manifest with an application for entry shall have been delivered at the Custom House and an order permitting cargo to be discharged been granted; and such an order may be refused until the port clearance and other documents which the officer in charge of the Custom House believes to have been granted at the port whence the vessel comes, be delivered.

The officer in charge of the Custom House may, after receiving the original manifest and prior to the entry of a vessel, grant passes for the landing of bullion and treasure.

The "original" manifest may be that furnished under section XXXIII, or it may be that furnished under section XXXVI. according to circumstances. Where a place has been appointed for the delivery of a manifest, the manifest there delivered is the original manifest, and that delivered under section XXXVI *after* the vessel shall *have entered a port* where a place has not been fixed under section XXXIII, is only a copy of the original manifest. But where no place has been fixed under section XXXIII for the delivery of a manifest, then the manifest delivered under section XXXVI, when the vessel shall have entered the port, is the original manifest, and the delivery of a copy is required by this section.

No time is fixed within which entry must be made. The time of arrival of a ship in a port is, for Customs purposes, the time at which she is entered at the Custom House.[1] By the English Customs Act, the time of arrival of a vessel is defined to be that at which the report of such vessel shall be or ought to have been made, that is (by the English Act), twenty-four hours after she comes within the limits of the port, unless she is reported earlier, in which case the time of report becomes the time of arrival.

SECTION XLVII.

The master of every vessel shall, if required at the time of entry inwards, deliver a bill of lading or a copy, for every part of the cargo on board, and answer such questions as shall be put to him by the officer in charge of the Custom House as to the vessel, cargo, crew, and voyage.[2]

Should such bill of lading or copy be false or shall have been fraudulently altered; or if the goods mentioned therein shall not have been *bonâ fide* shipped on board such ship; or if such bill of lading or copy shall not have been made previous to the departure of the vessel from the place of shipment; or if any part of the cargo be staved, destroyed, or thrown overboard; or any package opened and such part of the cargo and package be not accounted for satisfactorily,—in every such case the master shall be liable to a fine not exceeding Rs. 1,000.

The words are "or if any package be opened and such part of the cargo or such package be not accounted for, &c." I presume that the words "and part of the contents be removed" must be supplied after "opened."

SECTION. XLVIII.

It is now enacted that goods found on board which are not enumerated in the manifest are not to be allowed to leave the

[1] For time of importation, see section XXIX.

[2] By section CCXVI refusing to answer such questions renders the master liable to a fine of Rs. 1,000.

vessel, and that all such goods in excess of those enumerated in the manifest or not corresponding with the particulars therein given shall be liable to confiscation or extra duty as the Chief Customs Authority may direct. It will not be necessary in every case to refer to the Chief Customs Authority, but a general rule may be issued to the effect that unmanifested goods are to pay double or treble duty; and that, in the event of the officer in charge of the Custom House considering goods liable in any special case to confiscation or to still higher rates of penalty or duty than prescribed for ordinary cases, he is to report the same for orders.

SECTION XLIX.

If any portion of the cargo enumerated in the manifest be not forthcoming and the deficiency be not satisfactorily accounted for, the master is liable, in addition to the full amount of duty leviable on the missing goods, to a penalty of twice that amount of duty. If, from absence of information as to the value, &c., of goods so missing, it is impossible to assess them with duty, a penalty of not more than Rs. 500 may be recovered from the master for every missing package.[1]

The assessing goods with duty is the ascertaining the amount of duty to be levied upon the goods, to pass which application may have been made. To enable this to be done, it is necessary, of course, that all the usual preliminary steps should be gone through. The contents must be known and their value, and whether they are manifested or unmanifested, before they can be assessed with duty.[2]

SECTION L.

It is highly important that the greatest possible accuracy in the preparation of manifests should be insisted on. By section XXXIV the manifest is to contain a true specification of all

[1] By section LXIV if goods be removed after landing and before due entry be made and their value not being ascertainable, they cannot be assessed with duty, a penalty may be recovered of Rs. 1,000 for every package so removed.

[2] See section LXXVIII

goods forming the cargo of a vessel; the master of a vessel, whose duty it is to take a correct account of all the goods committed to his care and to enumerate them in his cargo book, is also furnished with bills of lading of the merchandise shipped and is responsible for the delivery of the whole cargo: it is therefore fairly to be presumed that he has the amplest means of rendering an accurate account on arrival at the port of discharge, and it is against fraud or wilful negligence that the two preceding sections have been framed. But it will sometimes happen in the case of extensive cargoes of a mixed character, or from accidental circumstances, that the master, without any intention to defraud, may make a mistake in his manifest, in which event, and on its being found that the goods in the ship do not correspond with those entered in the manifest, the officer in charge of the Custom House may permit an amended or supplementary manifest to be furnished, levying thereon such fee as he may be authorised to levy.[1]

SECTION LI.

Very great inconvenience would no doubt be experienced if some time were not prescribed within which goods imported should be entered and landed, and the time prescribed varies according to the tonnage of the ship, fifteen days being allowed for a vessel of 600 tons and an additional day for every fifty tons over 600.[2] During this authorized time the expense attendant on the retention on board of a Customs officer, will be paid by Government, but after that time the sum of 5 Rupees per diem will be charged to the vessel. The fifteen days are to be fifteen working days, calculated from the date of the vessel's entry.[3]

Should the charges incurred by Government, after the lapse of the fifteen days, in watching and guarding the ship be

[1] See section CXCI.

[2] In practice, shipment of export cargo is allowed to go on with the discharge of import cargo, the safety of the ship requiring that she shall not be emptied.

[3] See section XLVI.

not paid, the officer in charge of the Custom House may, by section CXXIX, refuse to grant a port clearance to the vessel. It has been established as a general rule of computation that, whether the time be counted from an act done or from a certain day, the day shall be excluded *from*, and the last day of the series included *in* the computation.[1] Should the last day be a Sunday or authorised holiday, it must be excluded also. As to reckoning Sunday in other cases, the distinction is between cases where the party must have done some juridical act on the Sunday if it had been allowed to count, and those where the Sunday is reckoned silently with other days, no business or act being required in that day. In the former case Sunday is excluded, in the latter, it is included.[2] (Hamel.)

SECTION.
LII.

The four succeeding sections give the master power to land goods and to recover all charges due thereon.

Any goods which may not be landed within the fifteen days, or within such further period as the bill of lading may specify, may be conveyed by the master, or on his application[3] by the Customs officer,[4] to the Custom House, and the officer in charge of the Custom House shall be bound to receive and grant receipts for them, and retain them until, first, the freight and primage; second, the duties; and, third, other charges to which such goods are liable, shall be paid.

It is necessary that the master should give him notice in writing that the goods are to remain subject to a lien for freight, &c., and the Customs has not to inquire whether the charges for freight, primage, landing, &c., are just and legally due or not.

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[1] Lester *v.* Garland, 15 Ves. 248—Wilkinson *v.* Gaston, 9. 2B. 137—Pellew. *v.* Inhabitants of Wonford, 9. B. and C. 134—4 Man and Ry. 130.

[2] As to computation of months, see section LVI.

[3] All applications, of whatsoever nature, to the Customs authorities, must be on stamped paper under Act X. of 1862, (Art. I, Schedule B).

[4] See section LXI.

SECTION
LIII.

If the principal portion of the cargo of a vessel be discharged within the time allowed, the Customs officers may in like manner convey the residue to the Custom House on the application of the master.

SECTION
LIV.

If there be a specific contract in the bills of lading for the discharge of any of the ship's cargo at any time earlier than the fifteen days, and the owner, importer, or consignee fails to land the goods accordingly, they may be conveyed to the Custom House as directed in the last section.

SECTION
LV.

At any time after the arrival of the ship, although the fifteen days may not have expired, small packages may be conveyed to the Custom House, there to remain during the remainder of the fifteen days, and if then unclaimed, or when the vessel is clearing outwards, the master may give notice as provided in section LII, and the officer in charge of the Custom House shall hold the goods as therein provided.

SECTION
LVI.

If the duties chargeable on goods conveyed to the Custom House under any of the four preceding sections, together with other charges due thereon, be not paid within four months from the date of the vessel's entry, or if within that period they be not warehoused, they may be sold by auction.

The proceeds of such sale are to be applied, first, to the payment of freight, primage, and general average; second, to the payment of duties; third, to the payment of other charges; and the overplus, if any, is to be paid to the owner if he applies for it within one year from the date of sale, or shows good cause for not having done so.

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If the goods be of a perishable nature, the sale may take place immediately and the proceeds be applied in like manner.

SECTION
LVII.

All goods must either be entered for home consumption or warehoused within two months from the date of their being landed, after which, unless the officer in charge of the Custom House grant an extension of time, they may be sold. The proceeds shall be applied to the payment of duties and other charges, and should there be any surplus, it shall be paid to the owner if he applies for it within one year from the date of the sale, or shows good cause not for having done so.

As to the time within which the duty on goods must be paid,—it appears that, if an importer (in concert it may be with the master) omits to land his goods within the fifteen days prescribed by section LII, and they be landed by the master, he is allowed four months (section LVI) from the date of the vessel's entry in which to pay the duty. But if an importer does land his goods within the fifteen days prescribed by section LII, then, by this section, he is only allowed two months from the date of their being landed in which to pay duty.

In the Penal Code, where the word "year" or "month" is used, it is understood that the year or month is to be reckoned according to the British Calendar.

By the law of England, where a statute formerly spoke of a month, without adding "calendar" or other words indicating a contrary intention, it was considered that a lunar month of twenty-eight days was intended (Lacon *v.* Hooper, 6 T. R. 224; Crook *v.* Metavish, 1 Bing. 307); but by the 13th and 14th Vic., c. 21, s. 4, it was enacted, that in all Acts of Parliament the word month shall be taken to mean calendar month, unless words be used showing that a lunar month is intended.

SECTION
LVIII.

In this and the three following sections are given the regulations under which goods are to be landed.

Except with the written permission of the officer in charge of the Custom House, no goods, except passengers' baggage, shall be landed on holidays, or on any day on which the discharge of cargo may be prohibited by the Chief Customs Authority. Nor shall any goods be landed on any day (except under a special order) except between those hours which may from time to time be appointed, and in the presence and with the permission of a Customs officer.

Goods landed contrary to the provisions of this section are liable to confiscation, and the master causing or suffering them to be landed to a fine not exceeding Rs. 1,000.

SECTION LIX.

Goods removed from a vessel for the purpose of being landed are to be forthwith taken to the proper landing place, and if not so taken, or if found out of the direct route, they, and the boat they are in, are liable to confiscation.

SECTION LX.

All goods are to be landed at the place appointed for them to be landed at, and are to be landed in the same boat into which they were first put to be landed, unless trans-shipped into another boat with the permission of a Customs officer.

Goods landed or trans-shipped contrary to these provisions are liable to confiscation.

SECTION LXI.

With each boat-load of goods leaving a vessel a boat note is to be given specifying the number of packages in the boat and their marks, &c.; these boat notes are to be signed by an officer of the vessel and by a Customs officer, should there be one on board. All goods found unprotected by a boat note are liable to confiscation, and the person, owing to whose fault they are so found unprotected, shall be liable to twice the amount of duty leviable on them.

In the event of any loss or injury occurring to goods while being landed for the purpose of the duty being paid thereon, the responsibility does not lie with the Customs, unless the goods shall have been made over by the master as is provided for in sections LII, LIII, LIV, and LV.

So, in the event of any goods sent from a ship to be landed for the purpose of the duty being paid thereon, and with which a boat note signed by a Customs officer has been sent, being conveyed away without payment of the duty being made, the master is liable for the amount; and the fact of the boat note having been signed by a Customs officer in no way relieves the master of his responsibility to show that every item in his import manifest[1] has been duly passed through the Custom House. He is bound to deliver the goods into Customs charge if the Government claim has not been satisfied, and if he entrusts them to the owner or consignee, &c., for such delivery, he is still responsible for the duty. He may, if he so please, send a servant of his own in charge of the goods.

In the event of the master being called on to pay duty for goods so conveyed away, he would, doubtless, have his remedy against the person to whom he delivered them, but with that the Customs have not to do.

The transmission of a boat note is merely a measure protective against seizure, the genuineness of which is attested by the signature of a Customs officer.

SECTION LXII.

When dutiable goods are intended for home use on being landed from the ship, the importer, or his agent, is required to make an entry of such goods by delivering a bill of entry to the officer in charge of the Custom House in such form as may be prescribed: the particulars of such entry are to correspond with those in the manifest.

The Act prescribes no form of application for permission to land goods previous to making out the bill of entry, and it is to

[1] See sections XLVII, XLVIII and XLIX.

be presumed that the permission, if necessary at all, is to be given on the bill of entry; but a form of application for permission to land goods may, if necessary, be issued by the Chief Customs Authority under section IV.

Goods are either entered in the manifest as consigned to a certain person or to order. In the former case, if the person to whom they are consigned shall have paid the duty leviable upon them, the Customs department cannot attend to any request from the master or agents of the vessel, or any other person, to refrain from delivering the goods to him. In the latter case, if two persons claim the goods, the officer in charge of the Custom House "should decline," the late Advocate General, Mr. Ritchie, was of opinion, "to deliver them to either without the consent of the other, and should any proceeding be taken against the officer in charge of the Custom House or the Government for the recovery of the goods, application should at once be made to the Court for relief by an interpleader rule, calling on the conflicting parties to state their claims and interplead with each other in Court. In such a case the costs of the officer in charge of the Custom House will be ordered to be paid either from the proceeds of the goods or by the unsuccessful party. In order to sustain the application for relief by interpleader, the Government officer will have to establish that he has not in any way recognised the title of either of the two disputing parties, so as to afford such party any remedy against him or the Government independently of the right arising from the simple fact of the deposit of the goods; and also that the Government has no claim in respect of the goods against either of the disputing parties personally. The claim for Customs duty and any expenses of landing goods which the Custom House Authorities may have been put to, being a claim that attaches to the goods themselves, into whosesoever possession they may come, is not such a claim as will preclude the officer in charge of the Customs or the Government from maintaining the rule. But if the Government makes a charge for rent or warehouse-room for the goods while in the Custom House, and if *both* the contending parties were not privy or consenting to the landing the goods

at the Custom House, it is very doubtful, upon the decided cases, whether such claim in respect of the goods will not prevent the officer in charge of the Custom House or the Government from maintaining the rule. It will, therefore, I think, be better, instead of running the risk of losing the benefit of interpleader and of being compelled to take part in the litigation between the parties, to offer to waive any claim of this kind if the parties do not both submit to the payment of it from the proceeds of the goods and if the Court should think such waiver ought to be made."

When the value is required to be stated, the importer, or his agent, is to subscribe a declaration verifying such value.[1] When the importer of any goods is unable from the want of information to state their value and contents, he may be permitted to open them in presence of a Customs officer previous to making a bill of entry for them.

Goods once assessed for duty on a declared value shall not be re-valued after they have left the Custom House excepting (as provided in section XXVII) in cases of obvious error.

It is difficult to reconcile the concluding lines of this section with section CLXXXVI. By this section, after goods have left the Custom House, no re-valuation of them shall be allowed except as provided in section XXVII, which provides for the amendment of entries in which the value of goods has been understated; consequently, if, after the goods have left the Custom House, the importer intimates that he had in error undervalued them, a re-valuation may be made and the difference between what was paid and what ought to have been paid received from him. No reference, however, is made to section CLXXXVI, which provides that, where duty shall have been paid under an erroneous construction of law or from other error, a refund may be granted, which of course necessitates a re-valuation; and as a refund may be granted in such cases at any time within six months, and as goods must be cleared within four months from the date of the vessel's entry,

[1] Persons falsely declaring a value may be fined under section CCXVI, and for making an unauthorised declaration under section CCXVII.

it follows that a re-valuation may be made after the goods have left the Custom House.

SECTION
LXIII.

Any person who takes or passes goods out of a Custom House or from a wharf before entry shall have been duly made is liable to a penalty of Rs. 500. But passengers' baggage may be landed, examined, and passed under rules as provided by sections IV and V without entry being made in form; if any prohibited or dutiable goods be found in such baggage, the entire contents of the package they are found in are liable to confiscation.

The object of course is to promote the convenience of travellers, but as baggage without proper supervision is a convenient vehicle for smuggling, it is liable, in common with other goods, to that restriction which prohibits its removal, unless examined, landed, and delivered under certain rules.

SECTION
LXIV.

If the importer, or any person acting on his behalf, shall remove goods after they have been landed and before they have been regularly passed through the Custom House, with intent to defraud the revenue, the goods are liable to confiscation and the owner to a penalty of twice the duty leviable. If the goods cannot be assessed for duty,[1] a penalty not to exceed Rs. 1,000 may be recovered from the owner for every package thus improperly removed.

SECTION
LXV.

Where dutiable goods have been damaged before entry an abatement may be made, or refund granted, to the importer or consignee; but to entitle him to this abatement—

1*st.*—The damage must have been sustained before entry.

2*nd.*—The claim must be made in writing.

3*rd.*—The damaged condition of the goods must be ascertained and certified on their first examination by a Customs officer.

[1] See section XLIX.

The damage must have been sustained "before entry," and it is to be presumed, that entry of the goods is meant, and not entry of the vessel, for goods may be damaged while yet in the hold of the vessel after she has been duly entered, and it would be manifestly unjust to refuse them the privilege of abatement of duty, besides which, it would in many cases be impossible to determine whether they had been damaged after the vessel had been entered or before. And as the Act does not say that the damage must have been sustained before the goods are landed, a claim to abatement of duty on account of damage sustained while the goods are in transit from the ship to the shore, or while lying in Customs jurisdiction, will doubtless be good. And that damage may have been sustained through negligence on the part of the owner, as for instance, in allowing his goods to be exposed to rain, or it may have been caused by no neglect of his, as for instance, by white-ants in the Customs premises, or by rain coming through a leak in the roof of a Custom House godown, and such damage must be ascertained and admitted on the first examination of the goods. But after the goods have been once examined, no claim to abatement can be entertained.

An abatement of duty on damaged goods cannot be considered compensation, which, by section CLXXXVIII, is not to be granted unless wilful neglect on Customs part caused the damage.

By the English Customs Act proof is required that the damage was sustained after shipment and before the landing of the goods.

SECTION LXVI.

When, in consequence of a claim to abatement having been made, goods have been inspected and reported damaged, such goods shall be sold by auction within thirty days from the date of entry, and the duty thereon shall be levied on the gross amount realized, less the amount of duty.[1] On articles liable to duty *ad valorem* and for which a value shall have been fixed under section CLXXIX, no abatement on account of damage shall be allowed unless the deterioration amounts to one-fifth of their value.[2] On goods the duty

[1] As to damage to warehoused goods, see sections XCIII and XCIV.

[2] By the English Act the abatement is not to exceed three-fourths of the uty originally chargeable on the goods.

on which is leviable on quantity, as beer, wine, spirits, &c., no abatement on account of damage shall be made. The practice in Calcutta hitherto has been to allow the sale by auction, to take place in the Custom House premises, or at an approved auctioneer's in the town; in the latter case the goods being passed for sale on a deposit of the duty calculated as if the goods were sound.

SECTION
LXVII.

In the case of goods derelict, jetsam, flotsam, and wreck, with respect to which it is generally impossible to ascertain the place of their manufacture or production, the Act adopts the presumption (as does the English Act) that they are foreign and liable to the duties payable on foreign goods of a like kind, unless proved to be the produce or manufacture of a country or place whence goods may be admitted free. If such goods are dutiable, the officer in charge of the Custom House must be satisfied that they are entitled to an abatement on account of damage before allowing any abatement of the duties thereon, which abatement, I imagine, may be granted and duty taken in the manner laid down in sections LXV and LXVI.

SECTION
LXVIII.

The officer in charge of the Custom House may order goods brought by sea and stowed in bulk to be weighed or measured on board ship before landing, and duty to be levied on the result of such weighment or measurement. In Calcutta the practice has hitherto been to take a deposit of money and pass the goods from the ship as measured or weighed, to the extent covered by the deposit; but there was no law by which the importer could be compelled to make the deposit, nor does the new Act confer that power.

SECTION
LXIX.

Cargo intended to be conveyed in the same ship[1] to another port, or stores intended to be used on the homeward voyage, may

[1] For cargo intended to be trans-shipped for another port, see section CX.

be permitted to remain on board if declared by the master as not to be landed, and no duties shall be levied thereon. An entry to this effect shall be made in the export manifest of the vessel. Such cargo and stores may be sealed and secured by the officer in charge of the Custom House during the vessel's stay in port. The declaration must be made in the original manifest, otherwise the goods will be liable to confiscation or to increased rates of duty under section XLVIII. But in practice the declaration may be allowed to be made at the time of entering the vessel, when a copy of the original manifest is delivered, without fear of loss to the revenue.

SECTION
LXX.

All goods imported into a warehousing port[1] may be deposited, without payment of duty on the first entry thereof, in any public or private warehouse.[2]

SECTION
LXXI.

Every building in any warehousing port which the Chief Customs Authority shall appoint for the purpose, shall be a public warehouse for the reception of goods under this Act, and he shall appoint the keeper thereof, who shall be responsible, as provided in sections LXXVII and XCIII, for the safe custody of goods deposited therein, and for their due reception and delivery.

SECTION
LXXII.

It rests with the Chief Customs Authority to determine what goods may be warehoused, and in what divisions of the warehouse they are to be placed, and on what terms. It is to be understood that the rents thus realized from a public warehouse are to be appropriated as duties of Customs, although the Act does not expressly say so.

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[1] See section XIV. [2] See section XV.

SECTION
LXXIII.

The power to appoint public warehouses is by the last section vested in the Chief Customs Authority, and in this section the power to license private warehouses is vested in the chief officer of Customs of the port or place,[1] and he is also empowered to revoke any license he may have issued after one month's notice, unless it be otherwise provided in the license.

SECTION
LXXIV.

The application for a license for a private warehouse must be made out in the prescribed form[2] and signed by the applicant. This form may be altered by the Chief Customs Authority.

SECTION
LXXV.

Every application for permission to warehouse goods in either a public or private warehouse shall be in writing and in the prescribed form,[3] which may be altered by the Chief Customs Authority.

SECTION
LXXVI.

Before goods are warehoused without payment of duty they must be assessed,[4] as if being entered for home consumption.[5] The keeper of a public warehouse and the license-holder of a private warehouse is responsible for the weight and gauge reported by the Customs officer, less the authorized allowance on account of ullage and wastage.[6] Should an alteration of duty, or of any valuation fixed under section CLXXIX, render a re-assessment requisite with reference to the provision of section XXIX, nothing in this section shall be held to interfere with such re-assessment being made when the goods are cleared from the warehouse for home consumption, and the then existing duties shall, of course, by section XXIX, be leviable thereon.

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[1] See section III, interp. 4.
[2] See Appendix, form A.
[3] See Appendix, form B.
[4] See Sections LXXVII & LXXVIII.
[5] By the English Act the entry, when signed by the Collector, becomes the warrant for warehousing the goods
[6] See section XCV.

SECTION LXXVII.

The system of taking a bond from each importer for each deposit of goods in a warehouse was formerly the practice in England, but on the recommendation of a select committee of the House of Commons, an alteration was adopted by the British Government for the reasons assigned in the Treasury Minute of 14th April 1853. The importer being liable for the duties immediately on importation, it necessarily followed that, when relieved for his own convenience from immediate payment, he should be called on to give security for the duties. Gradually a system arose of taking security also from the warehouse-keeper, but this was not universally done. The responsibility of the warehouse-keeper was only of a general character, and it was held that the original importer, being primarily answerable for the duties, was the person properly liable to suit for any loss or deficiency therein, however long the goods might remain in bond and however frequently they might have changed hands. Under the old law[1] the importer could relieve himself by substituting the security of the purchaser, but the changes of property in bonded goods were so frequent, that in practice this provision was seldom, if ever, resorted to. To obviate these inconveniences, the warehouse-keeper, who was already responsible for the safe custody of the goods, was made directly liable to the Crown for what, by a more circuitous course, he was formerly responsible through an intermediate party in the person of the importer or owner of the goods. In England, therefore, it is the warehouse-keeper from whom a bond (general) is required, and not from the party who warehouses the goods. (Hamel.) Probably from the transactions necessitating a transfer of bonded goods in this country being comparatively limited, and from the absence of docks with warehouses within the surrounding walls, in this Act the system of taking bonds from the importers is still adhered to. When goods to be warehoused shall have been assessed for duty, the importer or his agent must execute a bond for the amount of duty in the

[1] 8 and 9, Vic., cap. XCI, section XXXIII.

form prescribed[1] from time to time, and every bond shall relate to the duties leviable on the cargo of one vessel only.

SECTION
LXXVIII.

Every bond[2] shall be for twice the amount of duty assessed on the goods to which it relates, and shall stipulate for the payment on demand of all sums due on account of such goods, with interest on such sums from the date of demand, at a rate not exceeding six per cent. The bonder is liable for all charges claimable on account of the goods, and also for all penalties incurred for violation of Customs law in respect to them.

Goods are "assessed with duty," or "assessed for duty," when the exact amount of duty leviable upon them has been ascertained and written down, the noting the goods off the manifest, the examination, the appraisement, the writing the rate of duty to be charged, the calculation of the duty, &c., &c., are all merely steps necessary to the completion of the assessment.

SECTION
LXXIX.

Goods thus bonded may remain in the warehouse for three years without being liable to a demand for the duty.[3] By sections XXIX and LXXVI the rates of duty in force at the time of clearing the goods for home consumption shall be levied.

SECTION
LXXX.

Goods (even though duly entered) are not to be carried into the warehouse except with the permission, or under the care, of Customs officers, and in such manner and time, and by such persons and routes, as may be directed.

SECTION
LXXXI.

The manner in which goods are to be warehoused is clearly defined: they are to be sent in charge of an officer; to be accom-

[1] See Appendix, form C.
[2] By Act X. of 1862, bonds must be on Stampt paper.
[3] See sections LXXVI and CXIV.

panied by a pass giving full particulars ; on being received into the warehouse the correctness of the pass is to be certified by the proper officer and the pass returned to be Custom House ; and then, and not till then, the warehousing of the goods shall be deemed completed.

If any goods entered to be warehoused are withheld or removed before examined and compared with pass, they shall de deemed not duly warehoused and be liable to confiscation.

SECTION
LXXXII.

For every omission or misdescription tending to injure the revenue, ten times the amount of duty that might have been lost to Government shall be paid by the importer, or his agent, unless it be shown that the variance was accidental. If an error in favor of the Customs be made, it may be rectified before the goods are actually warehoused, but not afterwards.

SECTION
LXXXIII.

The marks, &c., on all packages, &c., warehoused are to correspond with those in the pass ; and all goods are to be warehoused in the packages they are imported in, unless re-packed, as permitted in section XCII: any infringement of this section renders the goods liable to confiscation.

SECTIONS
LXXXIV.

If the warehouse-keeper or license-holder neglect to store the goods so as to afford easy access to every portion of them, he is liable to a penalty of Rs. 50, or if he fail, on the request of a Customs officer, to produce any goods which ought to be in the warehouse, he is liable to a penalty of Rs. 50 for every package deficient.

SECTIONS
LXXXV & LXXXVI.

Goods entered to be warehoused are liable to confiscation if they are not duly warehoused ; if they are fraudulently concealed in, or

removed from, the warehouse; if they are abstracted from any package; if they are transferred from one package to another for the purpose of illegal removal or concealment.

SECTION
LXXXVII.

The officer in charge of the Custom House may at any time cause any packages in either a public or a private warehouse to be opened and examined, and may seal or mark them as he pleases, and packages so scaled or marked shall not be opened without his permission.[1]

SECTIONS
LXXXVIII & LXXXIX.

The Customs Authorities shall have access to all private warehouses licensed under this Act, and if access be refused, the license-holder is liable to a penalty of Rs. 1,000 and to be deprived of his license; in which case all bonds executed for duties on goods therein shall become due after seven days' notice of its withdrawal.

SECTIONS
XC & XCI.

The importer of goods warehoused, or his agent, shall, during business hours, be allowed access to his goods, on application[2] being made, attended by a Customs officer, for whose services he may be required to pay; and to guard against improprieties on the part of the owner of warehoused goods, clandestinely opening the warehouse, or in any way giving access to the goods without an officer being present, renders him liable to a penalty not to exceed Rs. 1,000.

SECTION
XCII.

Goods warehoused may, for the preservation, sale, shipment, or disposal thereof, be sorted, re-packed, &c., with the sanction of the Customs Authorities under such rules as may be prescribed; but if

[1] See section CCXVI.

[2] Every application of whatsoever nature to Customs Authorities must be on stamped paper under Act X. of 1862 (Article 1, Schedule B).

re-packed, they must be re-packed in their original packages, or in others approved of by the officer in charge of the Custom House. Wines and spirits in casks may also be filled from similar casks in the same warehouse. Wines of the same sorts may be mixed, but unless the casks be all of the same brand, the import brands must be erased. Samples may also be taken by the owner after thus being sorted, re-packed, mixed, &c. The residue of goods thus re-packed, sorted, &c., which may be damaged or insufficient to make up a package, may be destroyed (if not worth paying duty on), and the duty be remitted. By the corresponding section in the English Act, wines and spirits may be drawn off and bottled in the warehouse for exportation, but the Indian Act does not sanction this being done.

SECTION XCIII.

If loss or injury occur to goods in a public warehouse, no compensation is to be granted unless proof be given that such loss or injury was occasioned by the wilful act or neglect of the keeper or Customs officer.[1]

By section 407 of the Penal Code, a warehouse-keeper who commits a criminal breach of trust in respect of property entrusted to him is liable to imprisonment which may extend to seven years and to fine.

SECTION XCIV.

If goods warehoused or entered to be warehoused be accidentally lost or destroyed either on board of any vessel, or in landing, or during receipt into a warehouse, or after they have been placed in a warehouse, the duties thereon may be remitted, but if the goods are in a private warehouse, information must be given of their destruction within forty-eight hours. If goods in a public or private warehouse are accidentally damaged, they may be re-assessed according to their actual value and a new bond taken for the unexpired term of warehousing.

[1] See section C.

Goods on board ship, or in transit from a ship to the shore, may be "goods warehoused" and removed under bond under the provisions of section CVI or CVIII, and by section CX goods trans-shipped for another port in British India are to be treated as warehoused goods removed under sections CVI and CVII.

SECTIONS XCV, XCVI, & XCVII.,

On all goods the import duty is to be settled on the quantity or value registered at the time of importation,[1] but an allowance in the case of wines, spirits, beer, and salt may be made for ullage and wastage to such an extent as may from time to time be authorized, and an excess allowance may be made in the case of such goods in any special case. From this it is to be observed that a distinction is made between the *date* of importation and the *time* of importation of goods warehoused. The time of their importation here is the time when the goods are assessed for duty previous to their being warehoused, and the date of their importation is the date on which they are cleared for home consumption.

The following table shows the rates of ullage or wastage allowed by the Act:—

Rates of Ullage or Wastage in respect to Wines, Spirits, & Beer in Casks.

For any time not exceeding	6 months	....	2½ per Cent.
Exceeding 6 months and not exceeding	12 months	....	5 „
Exceeding 12 months and not exceeding	18 months	....	7½ „
Exceeding 18 months and not exceeding	2 years	....	10 „
Exceeding 2 years and not exceeding	3 years	....	12½ „

When salt is warehoused in a Government golah or store-house under charge of a Government officer, duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the duties on salt warehoused in a private golah or store-house, shall be prescribed from time to time by the local Government and notified in the Official Gazette.

For any deficiency in the goods in a private warehouse not satisfactorily accounted for, the license-holder may be called on to pay five times the duty chargeable on the deficient goods, and

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[1] See sections XXIX and LXXVI.

any excess over the registered quantity shall be charged with five times the ordinary duty, and in neither case shall the goods be allowed to pass from the warehouse till the penalty is paid.

SECTIONS XCVIII & XCIX.

Goods are only to leave the warehouse for exportation, or for home consumption, or for removal to another warehouse;[1] in each case the permission of the officer in charge of the Custom House must be first obtained, and all applications to remove goods must be made in the form[2] prescribed, and ordinarily such applications must be made twenty-four hours before it is intended to remove the goods.

SECTION C.

If goods are irregularly removed from a warehouse, the bonder shall immediately pay the duties thereon, and the person who takes goods out without payment of duty, and every person who aids, assists, or is concerned in so doing, is liable to a fine not to exceed 1,000 Rupees.[3] But if the person guilty of such removal be a Customs officer not acting in the execution of his duty, and he be prosecuted to conviction by the importer of the goods, the duty thereon will be remitted and the damage made good.

SECTION CI.

The expenses of carriage, packing, and stowage of goods on their reception into, or removal from, a warehouse, shall, if paid by the keeper or the officer in charge of the Custom House, be chargeable on the goods and be defrayed by the importer in like manner as the duties of Customs.

SECTION CII.

By section LXXXII the Chief Customs Authority is empowered to determine on what terms, including rates of rent, goods may

[1] See sections CV to CVIII.
[2] See Appendix, form D.
[3] Goods so removed are liable to confiscation under section LXXXVI.

be placed in a public warehouse ; and it is now enacted that the rent and warehouse dues shall be demanded monthly, and that, if the bill be not paid in ten days,[1] a sufficient portion of the goods may be selected by the officer in charge of the Custom House and sold by auction, notwithstanding any transfer or assignment that may have been made. After liquidating the bill, the surplus, if any, shall be paid to the owner if he applies for it within one year from the date of the sale, or shows good cause for not having done so.

SECTION
CIII.

When goods are removed from a warehouse, payment of the import duties and all charges and penalties due on their account may be immediately demanded, unless such removal be to another warehouse or for exportation by sea. Similarly, on the expiry of the time during which goods may remain warehoused (three years by section LXXIX), payment of duty, charges, and penalties due on their account may be demanded.

SECTION
CIV.

In case of failure to pay duty, or any penalty that shall fall due on account of warehoused goods, the officer in charge of the Custom House may either proceed upon the bond or detain such portion of the goods as he may see fit, and sell them by auction if the demand be not discharged in ten days. The sale proceeds shall be written off upon the bond in discharge thereof, to the amount received, less the charges of the sale, and the surplus, if any, be paid to the owner on his applying for the same within one year, or showing good cause why he did not do so. No transfer or assignment of goods shall prevent them being proceeded against as directed in this section.

SECTIONS
CV & CVI.

The advantages of the warehousing system would be considerably diminished if the importer of goods once warehoused was limit-

[1] See section LI.

ed in his operations to the place where they were first bonded. He could not transfer them to any other port or dispose of them (except for exportation) without foregoing the privilege of deferring the payment of duty until a satisfactory market could be found for his merchandize and losing the advantage, in many cases highly prized, of selling in bond. To guard against such an impediment to the operations of commerce, the law authorises the transference of goods from one warehouse to another in the same or any other port, and so on, from time to time, as often as the owner may desire. (Hamel.) In the former case application must be made in the form[1] prescribed, and in the latter case application must be made in such form as hereafter may be enjoined.

SECTION CVII.

When goods are removed under the preceding section, the officer of Customs at the port of removal is to transmit an account of the goods to the officer at the port of destination, and the remover is to give bond with one surety, in a sum equal to the duty on the goods, for their arrival and warehousing at the port of destination, within such time as the Chief Customs Authority may direct. If more convenient to those interested in the removal, the bond may be given at the port of destination, in which case it must be certified by the proper officer there, and the certificate produced to the proper officer at the port of removal. The bond shall not be discharged until the goods are produced and re-warehoused at the port of destination within the time allowed, nor in case of deficiency until the duty thereon be paid, unless the deficiency is satisfactorily accounted for.

SECTION CVIII.

To avoid a repetition of securities, which the requisition of a separate bond on every removal would create, a general bond may be given with such sureties, in such amounts, and on such condi-

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[1] See form E in Appendix.

tions, as the Chief Customs Authority may approve, for the transference of goods from one warehouse to another, either in the same or another port, and for their due arrival and re-warehousing within a fixed time.

SECTION
CIX.

Goods removed under the preceding sections are to be warehoused at the port of destination in the same manner as on first importation.

SECTIONS
CX & CXI.

Goods brought into one and intended for another port in British India need not be landed, but may be trans-shipped without the payment of duty on the trans-shipping consignee entering into a bond for their due arrival and entry at the port for which they are destined within a fixed time. Goods so trans-shipped are to be treated as warehoused goods removed under the provisions of sections CVI and CVII, and a Customs officer must in every case superintend the trans-shipment. On arriving at their destination, if the goods be formally re-warehoused, they may be exported to any foreign port, or cleared for home consumption on payment of the duties due, as if they had been actually warehoused, and shall be deemed to have been duly warehoused.

SECTIONS
CXII & CXIII.

When goods are removed from any warehouse, the particulars of such removal shall be noted in the back of the bond, the quantity and description of goods, the purpose for which they have been removed, the date of removal, the name of the remover, the number and date of the pass if removed for exportation, the number and date of the pass if removed for home consumption, and, lastly, the amount of duty (if any) paid. These particulars shall be entered in a register of all bonds which shall be kept at the Custom

House, and when it shall appear from the register that the whole of the goods covered by the bond have been removed from the warehouse, either for home consumption on payment of duty or for exportation by sea, and that all charges and penalties due on account of such goods have been paid, the bond shall be cancelled and delivered to the person who executed it.

SECTION
CXIV.

In no case shall the settlement of duty on warehoused goods be delayed beyond three years[1] from the date of their first being warehoused.

By the English Act, goods may be warehoused for five years, at the expiry of which they must be cleared, but may again be warehoused for five years, and so on.

SECTION
CXV.

All the provisions relating to private warehouses are by this section declared applicable to all warehouses wherein the Bengal Bonded Warehouse Association shall receive bonded goods.

SECTION
CXVI.

To entitle a vessel to entry outwards, or to ship cargo, a written application must be made by the master, or his agent, and permission obtained thereon. Such application shall specify the name, tonnage, and nation of the vessel, the name of the master and of every port for which cargo is to be shipped.

If goods be shipped prior to entry outwards being made, the master is liable to a penalty not to exceed Rs. 1,000, it being presumed that he had power to prevent goods being actually put on board his vessel. If goods be taken alongside to be shipped without entry outwards of the ship having been properly made, the persons so taking them are liable to fine under section CXVIII.

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[1] See section LXXIX.

The mere delivery of an application for entry outwards is not sufficient; permission must be given on it before the entry is completed or cargo can be shipped.

SECTION
CXVII.

A period of fifteen days [1] is allowed for the lading of a vessel of 600 tons, and one day additional for every 50 tons over the 600. This period may be extended by the officer in charge of the Custom House, and, should the time allowed for loading be exceeded, the ship shall be charged with the expense of the officer at the rate of Rs. 5 per diem.[2] Due allowance shall be made for any period during which the vessel shall be laid up (after discharging and before beginning to load) by the withdrawal of the Customs officer on the application of the master. If goods be shipped on board a vessel so laid up before application shall have been made for an officer of Customs to superintend the receipt of cargo, the master shall be liable to a penalty not exceeding Rs. 1,000, and the goods may be re-landed and examined if they happen to be protected by a pass, and, if not so protected, they may be confiscated.

SECTION
CXVIII.

Except with the written permission of the officer in charge of the Custom House, no goods, except passengers' baggage, shall be put off or conveyed to any ship on Sundays or holidays; nor out of working hours; nor except from some duly appointed wharf or place; nor without the presence of a Customs officer; nor before the due entry outwards of the ship and of the goods; nor before the goods be duly cleared for shipment. Offenders shall be liable to a penalty not exceeding Rs. 1,000, and the goods and boats in which they are water-borne to confiscation.

SECTION
CXIX.

It shall be lawful for an officer of Customs to open and examine any goods brought for shipment or shipped.

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[1] For computation of days, see section LI.

[2] So for inward-bound vessels, see section LI.

SECTION
CXX.

Officers of Customs may be sent on board any ship clearing from a port, there to remain day and night till otherwise ordered by the officer in charge of the Custom House, who may, if he see fit, allow cargo to be shipped without the presence of an officer.

SECTIONS
CXXI & CXXII.

Should the master of any vessel refuse to receive a Customs officer on board, he becomes liable to a penalty of Rs. 500 for each day he so refuses; and should he refuse to receive the servant of the officer and to provide both with suitable accommodation, he becomes liable to a fine not to exceed Rs. 500.[1]

SECTIONS
CXXIII & CXXIV.

Before goods are shipped or water-borne to be shipped, a shipping bill, in prescribed form,[2] must be delivered to the officer in charge of the Custom House. The date on which this shipping bill is delivered is, by section XXX, the date of exportation, in the event of any change being made in the rates of duty or in any fixed valuation.

Before any warehoused goods, or goods entitled to drawback, or goods exported under special rules and restrictions shall be permitted to be exported, the exporter or his agent is, if required, to give security, by bond that such goods shall be duly shipped, exported, and landed at the place for which they are entered outwards. The bond shall be for double the amount of duty leviable on such goods.

SECTION
CXXV.

With each shipment of goods, a boat-note,[3] signed by the proper officer of Customs, shall be sent, specifying the number of packages, their marks, &c., which boat-note is to be delivered to the Customs

[1] So for inward-bound vessels, see sections XLII and XLIII.
[2] See Appendix, form F.
[3] See section LXI.

officer if there be one on board, and, if not, to an officer of the ship; and any person receiving and failing to deliver a boat-note when required to do so by an officer of Customs. is liable to a penalty not to exceed Rs. 500.

SECTIONS CXXVI & CXXVII.

No vessel is to depart from any port until a port clearance has been obtained from an officer authorized to give it. Application for port clearance must be made by the master twenty-four hours before he proposes to depart, and he is bound to answer all questions as to her departure and destination put to him when making the application.[1]

Should the master attempt to leave without a port clearance, he shall be liable to a penalty not exceeding 500 Rupees; and if he should actually depart without a port clearance, he is liable to a fine of Rs. 1,000, which may be levied in any port of India, and a certificate of such improper departure signed by the chief officer of Customs shall be *primâ facie* evidence of the fact.

Any pilot taking charge of a vessel departing without a port clearance is liable to a penalty not exceeding Rs. 1,000, unless he shall have been duly authorized to do so, as in the case of one of Her Majesty's ships of war, or Government vessels, which are not required to enter inwards or clear outwards.

SECTIONS CXXVIII & CXXIX.

When the master of a vessel applies for port clearance, he is to deliver, first, a manifest in duplicate, in a form to be prescribed, particularising the cargo to be exported in the vessel; second, such certificates as may be required.

A certificate is required from the protector of emigrants of the number proceeding in a vessel. In certain cases a certificate, generally known as an Asiatic certificate, is required that there are no natives of India on board; such certificate is granted by the Master Attendant.

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[1] See section CCXVI.

When the officer in charge of the Custom House is satisfied as to the correctness of the manifest, he is to countersign and return one copy and grant port clearance; but if the manifest and certificates required be not produced, or if all port-dues, charges, and penalties due by the vessel and master be not paid or secured by guarantee[1] or by a deposit of money, port clearance may be refused.[2]

The correctness of the manifest will be ascertained by comparing it with the shipping bills delivered by exporters, with the boat notes issued, and with the tally kept by the officer on board.

It is seldom, if ever, the case in a place like Calcutta that the exact amount of port-dues, &c., can be ascertained at the time of clearing outwards, because, in fact, they do not become due till the vessel leaves, and consequently a guarantee on stamped paper has almost invariably to be given.

SECTION CXXX.

If any goods liable to duty on importation, or goods removed from a warehouse for exportation, or goods entitled to drawback on exportation, be entered in the manifest and not duly shipped or certified to be short-shipped, they are liable to confiscation. And if goods not entered in the manifest be found on board, the master is liable to a penalty not to exceed Rs. 50 for every package so shipped; and should any goods be landed at any place for which they were not cleared, the master is liable in thrice their value. But unless the goods be landed at a port in British India, it is difficult to say how the Customs Authorities are to either know of it, or to prove it, or to get hold of the master.

SECTION CXXXI.

No passes for goods can be given after the master has applied for his port clearance, except on payment of two per cent. calculated on the market value of the goods if they are goods which are not

[1] By Act X of 1862, a written guarantee must be on stampted paper.
[2] See section CXC.

liable to duty; and if they are liable to duty, two per cent. extra or additional duty shall be charged. This section is not to apply to opium or treasure, for which passes may be granted up to the time of the vessel's departure.

It is not probable that passes for goods will often be applied for after a vessel has cleared, for, in addition to paying the penalty-duty and the extra duty, the person passing the goods will have to get the master to produce or send his copy of the manifest countersigned by the proper officer of Customs under section CXXVIII to the Custom House, in order that the goods so passed may be entered therein, for he is liable under the preceding section to a fine of Rs. 50 for every package taken on board which is not entered in the manifest.

SECTION CXXXII.

A refund of duty on goods not shipped, or re-landed, may be granted at once, if intimation of such non-shipment be given, or application for permission to re-land be made before the vessel leaves the port.

The export pass will show whether the goods protected by it have been shipped or not, as the officer on board notes on the back of it the shipment of goods.

SECTIONS CXXXIII & CXXXIV.

The Chief Customs Authority may appoint stations for any port at which, if required, outward-bound vessels shall bring to to land Customs officers, or for further examination; and should the master fail to do so, he becomes liable to a fine not to exceed Rs. 1,000 which may be recovered in any port in British India, and a certificate of such failure purporting to be signed by the chief officer of Customs shall be *prima facie* evidence of the fact.

SECTIONS CXXXV & CXXXVI.

Should a vessel after having cleared from a British Indian port return to such port, or put into another port in British India,

the whole of her cargo may remain on board until she takes her departure again. But should any shipper of cargo therein desire to land it, with the intention of again exporting it in the same or in another vessel, he may be permitted to do so, or to trans-ship it at once to another vessel, without paying any duty in addition to that paid on the first exportation of the goods. In such a case, however, it is absolutely necessary that the goods shall be lodged and remain in Customs charge until trans-shipped or re-exported. The charges attending such custody are to be paid by the person applying for permission to re-land, temporarily, or to trans-ship.

It will be observed that a compliance with the rules for ordinary inward-bound vessels (entering, delivering a manifest, &c.) is not required under the first of these two sections. The whole of the cargo may be temporarily re-landed or trans-shipped under that section by the owners or shippers of the cargo without reference, as far as the Customs are concerned, to the master. But under section CXXXVI, if it be desired to land the whole or any portion of the cargo of a vessel returned to port after port clearance, not to be again exported in the same, or trans-shipped to another, vessel—in fact to cancel the exportation previously made—the master of the vessel, or the shipper of any portion (however small) of the cargo, may enter the vessel and re-land the cargo, or portion of it, and a refund of the duty shall be paid to the owner or shipper. In such a case, however, it will be necessary that the vessel should have returned to the port from whence she cleared direct and without having discharged any of her cargo at another port. If a vessel clears for England from Calcutta, and from stress of weather, or other cause, puts into Rangoon and there discharges a portion of her cargo, and then returns to Calcutta and lands the rest of her cargo, no refund can be allowed thereon and the goods can only be treated as re-importations under section XXXI. Should it be found that goods on which drawback has been paid are not on board, the master is liable to a penalty not exceeding thrice the value at which they were entered, unless he can satisfactorily account for their absence.

Although the shipper of even one package may enter the vessel inwards under section CXXXVI, it is the master who must go through the forms of entering her outwards again, when he will have to comply with the provisions of section CXXVIII.

SECTIONS CXXXVII to CXL.

The term drawback is applied to the re-payment of duties or taxes previously charged on commodities, but from which they are relieved on exportation, that they may be disposed of in the foreign market on the same terms as if they had not been taxed at all. The drawbacks referred to in this Act are two in number:—

1*st.*—Customs duties paid on importation and received, or drawn back, on exportation.

2*nd.*—Excise or Inland Revenue duties levied on certain manufactures of the country, but returned on their exportation.

It is the former of these that we have to do with at present. By this Act, Customs drawback, to the extent of seven-eighths of the whole duty, is allowed on goods (except salt and opium) exported to a foreign port, on which import duties have been paid.

To entitle goods to this drawback, it is necessary—

1*st.*—That they be identified as being the very goods imported and on which import duty was paid.

2*nd.*—That they be re-exported within two years from the date of importation,[1] or within such time as may be allowed.

3*rd.*—The claim to drawback must be made and established at the time of re-export.

4*th.*—The goods must be of greater value than the amount of drawback claimed; otherwise they are liable to confiscation.

Payment of drawback shall not be made unless demanded within one year from the date of the entry for shipment; nor until the vessel has put out to sea; nor unless the goods be entered in the export manifest: and no drawback is to be granted on goods entered in the manifest as stores.[2]

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[1] See section XXX.

[2] See section LXIX.

SECTION
CXLI.

To entitle goods to drawback, they must be exported to a foreign port, that is, out of the country. No drawback can be given on goods simply transferred from one part of the country to another, as is the case with goods exported from one port in British India to another (not being a free port) ; but drawback may be allowed on goods which having paid duty in one British Indian port have been transferred to another and are then exported to a foreign port; and in such a case the identity of the goods must be established to the satisfaction of the Customs officers at the port whence they are finally exported, and such final exportation must be made within three years from the date of their first importation into India. By section XII the Governor General may order that any port beyond British India shall be regarded as a British Indian port for the purposes of this section.

If goods be imported into Calcutta and be warehoused, and if they be thence exported under bond to Rangoon and duty paid there when the three years during which time they may remain warehoused are about to expire, the date on which duty is so paid may, by section XXIX, be the date of their importation, and if they be then exported to Akyab, they may be re-exported finally three years after that date, and drawback claimed under this section, that is, six years after their first arrival in Calcutta.

SECTION
CXLII.

The person claiming drawback, or his agent, must subscribe a declaration that the goods have been actually exported; that they have not been re-landed; that they are not intended to be re-landed at any port in British India ; and that the person subscribing was entitled to drawback at the time of entry and shipment, and continued to be so at the time of making the declaration.

SECTION
CXLIII.

The offence of unshipping and re-landing goods cleared for drawback and on which drawback has been paid (unless re-landed as

short shipped under the care of the proper officers, or under section CXXXV or CXXXVI), is punishable by forfeiture of the goods and of any ship or boat used in conveying them from the export ship, and the master from which they have been so unshipped or re-landed, and all others in any way concerned in such offence, shall be liable to a penalty not exceeding Rs. 1,000, or thrice the value of the goods.[1]

SECTION CXLIV.

Drawback of the whole duty paid is allowed on wine for officers of the Navy in actual service, not exceeding the following quantities per annum :—

	Gallons.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate	630
Captain of 3rd, 4th, and 5th rate ..	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, and for every Marine Officer, Master, Purser, or Surgeon	105

The drawback is only to be granted on wines.

SECTION CXLV.

The person claiming such drawback is to state in the entry the name of the officer and of the ship in which he serves; the place and date of the last supply for which drawback was allowed. The wine shall be delivered into the charge and shipped under the care of Customs officers, and when the commander of the ship has certified its receipt, and the Customs officer the shipment, the drawback shall be paid, to the person entitled to receive it.

It is not customary in such cases to require that the vessel shall put to sea before the drawback be paid, or that she should

[1] See section CXCIV.

be going to a Foreign port, nor, indeed, that the wine should be consumed out of the port.

SECTIONS CXLVI & CXLVII.

The officer in charge of the Custom House may allow such wine to be transferred from one officer to another as part of his authorized proportion, or to be trans-shipped for the use of the same officer, or to be re-landed and warehoused for future shipment. The officer in charge of the Custom House may receive back the duties on such wine and deliver it for home use. But if such wine be not laden on board the ship it was intended for, or be unladen without permission, it shall be liable to confiscation.

SECTION CXLVIII.

Provisions and stores for the navy may be passed free of duty, and drawback either of Customs or of Excise, if paid, shall be allowed on receipt of application from the officer commanding the ship they are intended for, or from another officer duly authorized to make the application.

SECTIONS CXLIX & CL.

The coasting trade is understood to mean the trade or intercourse carried on by sea between any one part of British India[1] and another; and no part thereof, however geographically situated, is deemed to be beyond the seas.[2]

By the English Consolidated Customs Act, the Governor General in Council is authorised to regulate or permit the conveyance of goods and passengers from one part of British India to another in other than British ships, and the regulations so made are directed to be transmitted to England and laid before both Houses of Parliament, in the same manner as other laws and regulations are.

The sections now under notice direct that no duties shall be levied on goods lawfully carried in any coasting vessel; but this

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[1] See section III, interp. I.

[2] See section XII.

is not to apply to opium, salt, or spirits manufactured after the English method, nor to goods from a foreign port trans-shipped in an Indian port without payment of duty, nor to goods removed in bond. No drawback is allowed on goods shipped in a coasting vessel, but this is not to apply to goods carried to a foreign port in a native vessel other than a coaster.

SECTION
CLI.

The local Government may determine (under rules to be published) the conditions under which goods may be carried coastwise though not shipped at any part in British India to be so carried, as for instance goods shipped at Pondicherry for Madras or Calcutta, &c.; also in what cases goods may be shipped for carriage coastwise, before all the foreign cargo has been discharged.

If goods are put in or taken out of a coasting vessel in contravention of these rules, or if a coasting vessel shall unnecessarily touch at any foreign port or deviate from her voyage, or if she does touch at a foreign port and the master fail to report having done so at the first British Indian port he arrives at, the master is liable to a penalty not to exceed Rs. 1,000, and also be called on to pay double duty on all goods landed at the foreign port in addition to the ordinary duty.

SECTION
CLII.

The times and places for shipping and landing goods carried coastwise are defined in very nearly the same language as is applied in the corresponding sections[1] relating to imports and exports. The shipping and landing are not permitted on Sundays or holidays, nor at places other than those appointed, nor without the presence or sanction of the Customs officers, under a penalty of Rs. 500 and the forfeiture of the goods.

SECTION
CLIII.

The master of a coasting vessel is to keep a cargo-book in which the following particulars are to be stated—the name of the master

[1] See sections LVIII and CXVIII.

of the ship, the port to which she belongs, and that for which she is bound. At every port of lading he is to enter the following particulars in the cargo book—the name of the port, an account of the goods there shipped, a description of the packages, the quantities and descriptions of the goods therein or stowed loose, and, so far as he knows, the names of the shippers and consignees; and at every port of discharge he is to note the dates of the delivery of goods, and the time of his departure from and arrival at each port. The master is on demand to produce his cargo-book to any officer of Customs who may make note therein. Packages said falsely to contain foreign goods may be forfeited, as also foreign goods found on board and not entered as such in the cargo-book. If the cargo-book be incorrectly kept, or withheld when demanded, and if goods be found on board not entered as laden or noted as delivered, or if goods entered as laden and noted as not delivered be found on board, the master is liable to a fine not exceeding Rs. 500.

SECTION

CLIV.

Before a coasting vessel departs from a port of lading, an account in duplicate, in form prescribed,[1] is to be delivered to the officer in charge of the Custom House, who, retaining the duplicate, shall sign and return the original which shall be the clearance of the ship, and the pass for the goods enumerated therein, if such account be false, the master is liable to a fine not exceeding Rs. 500.

If the master proceed without this clearance, he will, from non-production of it at the port of destination, be unable to comply with section CLVII, and cannot unlade his cargo without subjecting it to forfeiture; and under section CLX he is liable to a penalty not exceeding Rs. 200 for not producing it, being one of the documents that ought to be on board.

SECTION

CLV.

Port clearance may be refused to any vessel bound for any British Indian port unless a bond, with security, be given for pro-

[1] See Appendix, form G.

duction, within a reasonable time, of a certificate of her arrival at the port for which she is said to be bound. Failure, without reason, to produce the certificate subjects the parties to the bond to a penalty of twice the duties leviable on the cargo had she been going to a foreign port.

SECTION
CLVI.

The Chief Customs Authority may, on such condition as he may deem expedient, permit a general pass to be given in lieu of that prescribed by section CLIV, which may be revoked by notice in writing by the proper officer, delivered to the master, owner, or one of the crew on board.

SECTION
CLVII.

The pass, with the name of the wharf for unlading noted thereon, is to be delivered within twenty-four hours after the ship's arrival, and before unlading, to an officer of the port, who is to note on it the date of delivery. If the master fail so to deliver the pass, he is liable to a penalty not to exceed Rs. 200.

SECTION
CLVIII.

Goods on board a coasting vessel which are subject to duties of Excise are not to be unladen without permission of the proper officer of Excise.

SECTION
CLIX.

If, contrary to the provisions of any Customs Act, any goods be laden at any port or place in British India and carried coastwise, or, having been brought coastwise, be unladen at such a port; or if goods be found on board a coasting vessel which are not in the clearance, such goods are liable to confiscation and the master to a penalty not exceeding Rs. 500.

SECTION CLX.

Customs officers may board a coasting vessel[1] at any place or at any period of the voyage, search her, examine her cargo, and demand all documents which ought to be on board. The officer in charge of the Custom House may further require such documents to be brought to him for inspection, and should the master refuse to bring them, he is subject to a penalty not to exceed Rs. 500.

SECTIONS CLXI & CLXII.

The local Government of any Presidency or place may prohibit the plying of unlicensed cargo boats, and after such prohibition, all goods found in an unlicensed cargo boat shall be liable to confiscation unless specially protected by a Customs permit. Ths licenses shall be issued by the chief officer of Customs, under rules, and on payment of fees prescribed by the local Government.

The English Act only prohibits the carrying of drawback goods or bonded goods for exportation by other than licensed lightermen.

SECTIONS CLXIII, CLXIV, CLXV, & CLXVI.

The chief officer of Customs may prescribe rules under which spirits may be removed from the distillery for exportation without payment of duty. A bond may be taken[2] for the payment of duty within four months on such portion as may not be exported, and for payment of duty within six months on such portion as may be exported to another port in British India, not being a free port, unless it be proved that they were landed and that duty was paid on them there. Should six months be insufficient, the chief officer of Customs may extend the time allowed to ten months. Spirits for exportation under bond must be taken direct from the distillery to the Custom House protected by Excise passes. Spirits so brought must be gauged and proved by a Customs officer.

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[1] See section XLI as to boarding of ships inwards, and section CXX outwards.
[2] See form II in Appendix.

and this gauge and proof is to regulate the drawback to be allowed on spirits on which Excise duty has been paid, and also to determine the quantity for which credit is to be given in the bond. Should there be a difference between the quantity specified in the Excise pass and that shown by the Customs gauge and proof, duty shall be recoverable thereon, less the allowance for ullage and wastage, as may from time to time be prescribed as not exceeded in section.

SECTIONS CLXVII, CLXVIII, & CLXIX.

If spirits accompanied by an Excise pass be brought to the Custom House, and if that pass certifies to the fact of Excise duty having been paid on them, and if they be exported within one year from the date of payment to any foreign port under section CXXIV, then a drawback of that duty shall be allowed.

Drawback shall not be allowed on spirits exported from one British Indian port to another, not being a free port.

On the conditions and under the rules provided in section CLXIII, the exportation of spirits from one British Indian port to another in bond is allowed, the bond to be cancelled on production of a certificate of the full quantity (less ullage and wastage allowance) having been duly entered at the port of importation; and spirits thus imported, shall be chargeable with the ordinary rates of duty leviable on imported spirits.

SECTION CLXX.

Duty is to be charged on rum and other liquors prepared in a licensed distillery according to the spirit therein, and the provisions of this Act respecting spirits are to apply to such liquors, except such as relate to gauge and proof. On such liquor being exported in bond, the form of bond shall be the same as that prescribed for spirits.[1]

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[1] See form II in Appendix.

SECTION CLXXI.

Spirits intended for exportation under bond may, on payment of Excise duty, be removed from the Custom House for home consumption under Excise passes, and credit for such payment shall be given on the bond.

SECTIONS CLXXII & CLXXIII.

No drawback shall be allowed or duty remitted on spirits unless they be shipped from the Custom House and in a vessel to which an officer has been posted.[1] Spirits are not to be re-landed without a special Excise pass in addition to the usual Customs order; and spirits irregularly re-landed are liable to confiscation with all casks and conveyances used and the offender to a fine not exceeding Rs. 500.

SECTIONS CLXXIV & CLXXV.

No person shall transact any ordinary Custom House business relating to the entering inwards or outwards of vessels, goods, or baggage, unless authorized to do so by the officer in charge of the Custom House, who may require such persons to give bond (with securities) in any sum not exceeding Rs. 5,000 for faithful behaviour. Any person acting as an agent without authority is liable to a penalty not to exceed Rs. 500. In addition to this penalty, the person transacting business without authority may be fined under section CCXVII if he makes an unauthorized declaration of value. When an agent applies to transact business on behalf of another person, he may be called on to produce a written authority from his employer, and if he cannot produce it, the Customs officer may refuse to transact such business with him.

The clerk, servant, or known agent of a mercantile officer may transact business and receive monies for his employer if a member of the firm identifies him before the officer in charge of the Custom

[1] See section CXX.

House and empowers him to do so in writing. The following is the form in use in Calcutta:—

To the Collector of Sea Customs,

Calcutta.

Sir,

(We or I) hereby authorise you to pay to all drawbacks, refunds, and other monies which may be due to (us or me) from the Calcutta Custom House, for which he shall produce receipts purporting to be (our or my) receipts.

Sir,

Your obedient servants.

Calcutta,
The of 186 .

The authority so given to receive money must be on stampt paper.

SECTIONS
CLXXVI & CLXXVII.

Duplicates of all bills of entry inwards and outwards must be delivered if required by the officer in charge of the Custom House, and a penalty of Rs. 200 may be inflicted on wilful failure to comply with the requisition.

SECTION
CLXXVIII.

The officer in charge of the Custom House may take samples of all goods being passed through the Custom House, which shall, if required, and if it be possible, be returned to the owner; otherwise they shall be disposed of and accounted for to him, as the officer in charge of the Custom House may direct.[1]

SECTIONS
CLXXIX & CLXXX.

The local Government may, with the sanction of the Governor General in Council, fix the value of any article liable to duty *ad valorem*, which value shall be taken to be the value of such articles till altered by same authority.

The duty on goods liable to duty on the value thereof and for which no value has been fixed, shall be levied on the wholesale cash

[1] By section XCII, the owner may take samples of warehoused goods.

price (less the trade discount) for which such goods can be sold at the time and place of importation or exportation, without any deduction except of the amount of duty leviable on the importation, which must be deducted, otherwise as the wholesale cash price in the market includes the duty paid, duty would be charged on duty.

SECTION CLXXXI.

When duty is leviable on timber, according to the measurement, it must be so placed that the Customs Officers may conveniently satisfy themselves as to the correctness of the measurement given in the application for a pass, and the expense of piling it or in any other manner so placing it, shall be paid by the importer. For obvious reasons in measuring timber in bulk, no allowances is to be made on account of interstices.

SECTIONS CLXXXII & CLXXXIII.

Stores may be trans-shipped free of duty from one ship to another if both belong to the same owner. And stores warehoused on importation may be exported free of duty, for use and consumption on board of vessels proceeding to a foreign port. Country stores (including rum) may be exported free of duty whether of Customs or Excise, in reasonable quantities, for the use of vessels proceeding to a foreign port, but no rum shall be shipped free of duty on any vessel unless the probable duration of the voyage exceed thirty days.

Stores warehoused may be exported without payment of the import duty leviable thereon, but stores on which duty has been paid are not entitled to drawback on exportation, for, being stores for use on the voyage, they cannot be entered in the manifest, and if not entered in the manifest by section CXI, drawback cannot be granted. If entered in the manifest as stores, by section CXXXVII, drawback cannot be granted.

If stores be entered in the manifest as cargo, and drawback be claimed thereon, and if those stores be consumed on the voyage, the Customs Department, at the port of destination, may deal with the master according to the law of the country, for not having on

board cargo entered in his manifest. In a British Indian port, the master in such a case would be liable under section XLVII of this Act to a fine of Rs. 1,000.

SECTION CLXXXIV.

Should any dispute arise as to the proper rate of duty leviable, the amount demanded by the Customs officer shall be deposited and the matter in dispute referred to the Chief Customs Authority, the goods meanwhile being passed in the usual manner. The decision of the Chief Customs Authority is not final, but may be appealed against under section VI, to the local Government, acting under the instructions of the Governor General in Council.

SECTIONS CLXXXV & CLXXXVI.

When duties or other charges have been erroneously short-levied or refunded, the amount may be recovered if demanded within six months from the date, in the one case, of the first assessment, and in the other, of paying the refund; and the Customs officer may refuse to pass any goods belonging to the person from whom the amount is demanded until it be paid or re-paid. In cases where the fairness of the demand is disputed by the importer, the proper course for him to pursue will be to pay the amount claimed under protest, and appeal under section VI to the chief Customs Authority and the local Government. Should he not do so, and passes for other goods belonging to him being imported be refused, those goods may come to be sold as not having been cleared within the time allowed under section LVI or LVII. No refund of duty or charges erroneously paid by an importer or exporter to the Customs shall be granted unless claimed within six months from the date of payment.

SECTION CLXXXVII.

All expenses of every description incidental to a proper compliance with the Custom House rules are to be borne by the importer,

exporter, agent, or consignee of the goods necessitating the expenditure.

SECTION
CLXXXVIII.

Unless it be proved that any loss or injury which has occurred to goods has been occasioned by the wilful act or neglect of a Customs officer while they were in Customs charge, no claim for compensation can be entertained.

If an importer is required by Customs orders to bring his goods into the Customs premises, and if the officer in charge of the Custom House assigns as a proper place for their deposit a warehouse which he knows to be infested with white-ants to such an extent as to render it unsafe for those goods to be therein deposited, or if he should direct them to be placed under a roof which he knows is not water-tight, and if the goods should be damaged by white-ants or by rain coming through the roof, no doubt the Customs Department would be liable for the injury done. But for accidental injury, as by fire or falling in of a roof, supposed to be in good order, the Customs would not be held liable.[1]

By section 407 of the Penal Code, a wharfinger who commits a criminal breach of trust in respect of property entrusted to him is liable to imprisonment which may extend to seven years, and to fine.

SECTION
CLXXXIX.

The Chief Customs Authority may from time to time fix the rates to be charged on goods left in any Custom House wharf or authorized place of landing, or in the Custom House premises, beyond a prescribed time.

SECTION
CXC.

Nothing in this Act is to prevent the levy of anchorage or harbour dues or of special duties on opium, tobacco, gunja, spirits, or salt.

[1] As to duty on damaged goods, see sections LXV and LXVI.

By Act XXII. of 1855, the levy of port-dues and charges for the improvement, maintenance, and good government of ports, rivers, and channels, is authorized. By section III of the same Act, the local Governments may declare any port, or navigable river or channel leading to such port, subject to the Act, and by section IV may define the limits of such port, river, or channel, and by section V may alter those limits. By section XLV the collector of Customs or any officer appointed by the local Government is to collect the port-dues and grant receipts. By section XLIX, if the master refuses to pay the port-dues, the collector of Customs or officer authorized to collect them may distrain or arrest the vessel or tackle, &c, belonging to her, and sell the same after five days, and, after satisfying all claims, return the surplus (if any) to the master. By section LI the master is liable to a fine not exceeding Rs. 200 if he refuses to allow the collector of Customs or officer appointed to collect port-dues, &c, to go on board in the performance of his duty.

By section I of Act XIX of 1860, if a vessel leaves port without paying port-dues except from stress of weather, they may be recovered in any port in British India in the manner prescribed in section XLIX of Act XXII. of 1855, and a certificate of such being still due, signed by the collector of Customs, shall be *primâ facie* proof of the fact.

Previous to granting a port clearance, or, should a port clearance not be required, on a vessel's preparing to depart, the amount payable on account of the Straits Lights tolls is to be paid under section XI of Act XIII of 1854. On vessels entering a port upon, during, or at the termination of a voyage from a place not under the Government of India, in which voyage she would probably pass any of the lights, toll is to be paid at once. The collector of Customs or other chief officer of Customs is authorised to receive payment and grant receipts, and if tolls be not paid or proof of payment be given, he may refuse port clearance.

SECTION CXCI.

If the officer in charge of the Custom House is not bound to furnish a duplicate of any document, but if satisfied that no fraud

has been committed or is intended, he may authorize duplicates of any certificate, manifest, bill, or other Custom House document to be furnished on payment of not less than one Rupee or more than ten Rupees. He may also authorize an amendment to be made in any document after it has been entered and recorded, on a similar payment being made.[1]

Under this section on applications for permission to correct petty errors in bills of entry as to the numbers or marks on packages, a fee may be levied, which will tend to ensure correctness in the preparation of such documents.

SECTION CXCII.

No commissioner or collector of Customs, or officer of Customs whom a commissioner or collector of Customs may deem it necessary to exempt on public grounds, shall be compelled to serve on any jury or inquest.

SECTION CXCIII.

The master of any tug steamer or pilot vessel who shall be guilty of receiving goods from an inward bound vessel, or of putting goods on board an outward bound vessel, or of receiving drawback goods with the intention of re-landing them without the Authority of the Officers of Customs, shall, in every case, be liable to a penalty not exceeding Rs. 1,000, and the goods to confiscation.

SECTION CXCIV.

The shipping or landing of goods contrary to the provisions of this Act; the aiding in their shipment or landing; the knowingly keeping or concealing such goods; the knowingly permitting or procuring the keeping or concealing of such goods, or goods intended to be shipped or landed contrary to the provisions of this Act; the having been on board a vessel[2] liable to confiscation under section XIII, while such vessel was in any bay, river, creek, or arm of the sea which was not at the time a legal port for the

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[1] See section L

[2] See section III, interp. 10.

landing or shipping of goods, subjects the offender to a penalty not to exceed Rs. 1,000.

On the corresponding section of the English Act, Hamel has the following note:

"The question of fraudulent concealment has been the subject of frequent consideration; generally the mere finding of smuggled goods in a defendant's dwelling-house is *primâ facie* evidence of his having concealed them. "It is the occurrence of every day to commit on such evidence; and if the rule were otherwise, the laws would be inoperative. It is always competent to the defendant to prove his innocence if he can; but the mere finding is *primâ facie* evidence upon which these convictions proceed" (Att. Gen. v. Siddon, 1, C. & J. 224, per Alexander L. C. B.) And the presumption is strengthened when the goods are found under any circumstances of concealment. With regard to the intention to defraud Her Majesty of the duty, that must in every case be inferred from the circumstances. It is not necessary or proper that a witness should depose that the concealing was done fraudulently and with intent to deceive, for that would be to make the witness a judge of the defendant's intention, which is not his province. His business is truly to relate the fact and the circumstances thereof, and from this the Justices or Jury are to determine both of the offence and the fraud (Ell. Ex. 31).

Connected with the subject of concealment is that of finding forfeited articles mixed with articles that are not forfeited, in which case, if that which is not seizable is mixed with what is liable to seizure, so that the one cannot be separated from the other, the whole is forfeited. (Rex. v. Sir Jos. Mawbey, Lofft. 179; Rex. v. Villiers, id. 199. Poph. 38; Colivill v. Reeves, 2 Camph., 576; Howard Ex. 181.")

The mode in which Government obtains cognizance of, and charge over, goods imported, from the time of importation till the duty be paid or the goods exported or otherwise accounted for, can best be understood by a reference to the several provisions of the Act.

1*st*.—The general supervision by officers boarding import ships, sections XLI and XLIV.

2*nd*.—The report of the master of the ship, by which the Customs are, or ought to be, apprised of all the goods imported, as the foundation for their operations.

3*rd*.—The entry by the importer, consignee, &c., according to their character and attendant circumstances, for duty, section 62; for bond, section 75; for re-imports, section 65, &c.

4*th*.—The proper authority for unshipping.

If any goods be unshipped without compliance with the foregoing regulations, they are unshipped contrary to the provisions of this Act.

As to the unshipping of goods Hamel has the following note:

"The unshipping of goods, though in some cases not unlawful *ab initio*, may become so by reason of any subsequent fraud. Baron Rolfe, in Regina *vs.* Candy, Exchequer, 5th May 1843, Mss. Rep., said, in his charge to the jury:—'In strictness, the duty, before the goods can be landed, ought to be paid; *primâ facie*, it is an obligation to pay the duty before the goods are landed, but inasmuch as that is often impossible because the consignees cannot state what the goods are, and the particulars cannot be declared, the Act of Parliament has declared that it shall be lawful for the parties, in making a certain declaration, to land goods in the first instance by what is called a bill of sight, that is to say, to cause them to be landed, in order that the contents of the packages may be examined, that the correct duty may be charged. Although they are in one sense unshipped without the payment of duty, yet the law says that shall be lawful, with this proviso added to the enactment, that, if after that, any fraud takes place whereby they are illegally removed without paying the duty, then that authority to land on a bill of sight should be deemed, as it were, as it had never been given, and the whole transaction shall be illegal from the beginning. * * * I conceive, although *primâ facie*, it was lawful to land, in order that the goods should be examined, yet, if that was only part of the scheme of the par-

ties to get them by some contrivance fraudulently, and abstract them without paying the duty, the whole thing is one transaction, and it is altogether an illegal unshipping". (Hamel)

"As to the evidence necessary to support an information for illegal unshipping and re-landing, see Rex. v. Dixon, 11 Price, 204; Att. Gen. v. Towns, 6 Price, 196; and as to fraudulent shipment with intent to re-land, see Wilson v. Sanders, 1, Bos & P., 267."

The mode in which Government obtains cognizance of, and charge over, goods to be exported can best be understood by a reference to the provisions of the Act.

1*st*.—The general supervision by officers deputed on board outward bound vessels, section CXX.

2*nd*.—The entry outwards by the exporter according to their character and attendant circumstances, for duty section CXXIII, for exportation under bond CVII, for exportation with claim to drawback, CXXXVII.

3*rd*.—The proper authority for shipping CXVII, CXVIII, CXXIII, &c.

If goods be shipped or water-borne to be shipped without compliance with the foregoing regulations, they are shipped or water-borne to be shipped contrary to the provisions of this Act

SECTION CXCV.

If any vessel, after having been within the limits of a port with cargo on board, shall be found in any port, bay, river, creek, or arm of the sea in British India, light or in ballast, and the master cannot prove the due discharge of her cargo, she shall be liable to confiscation.

By section XIII any vessel bound in any bay, river, creek, or arm of the Sea engaged in landing or shipping goods at a place which is not an authorised place for the landing or shipping of goods, it is liable to confiscation, and by section CXCIV any person found to have been on board such a vessel is liable to a fine of Rs. 1,000.

SECTION CXCVI.

The confiscation of any vessel shall be deemed to include her tackle, apparel, and furniture. The confiscation of a package shall include the package itself, and the whole of the contents thereof. Every boat, cart, or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

"A vessel is forfeited from the time of an act of smuggling, so as to avoid any alienation after that time, though before the condemnation. Locker *vs.* Offley, 1. T. R. 260." (Hamel.)

SECTION CXCVII.

If any person in charge of or owning a vessel shall have become liable to any fine or penalty, port-clearance may be refused to such vessel until the fine or penalty be paid; and if any person passing goods through the Custom House shall have become so liable, such goods may be detained until the fine or penalty be paid.

By section CLXXXV, if a person fails to pay on demand duties erroneously short-levied or refunded, the Customs may refuse to pass any goods belonging to him.

Imported goods so detained, will be liable to be sold if not cleared within the time allowed under the provisions of sections LVI and LVII. And if there be no goods to detain, by section CCXVIII, when any person passing goods through a Custom House is liable to a penalty, an officer in charge of a Custom House may adjudge such penalty, and by section CCXXIV, a penalty so adjudged may be realised by the sale of goods belonging to the person who has incurred the penalty, or through the Magistrate.

SECTIONS CXCVIII to CCI

Any person reasonably suspected of having committed an offence against this or any other Act relating to the Customs may be detained by any person duly employed for the prevention of

smuggling, in any place either on land or water, and shall forthwith be taken before the nearest Magistrate or officer in charge of a Custom House ; and so any vessel or goods liable to confiscation may be seized and detained on land or water. Vessels and goods so seized shall be made over to the care of the officer appointed to receive them, and if there be no such officer at hand, goods so seized must be conveyed to the Custom House nearest to the place of seizure, and if there be none convenient, they must be taken to the nearest office appointed for the deposit of goods so seized.

SECTION
CCII.

When any person so detained shall be taken before a magistrate, he may be ordered, either to be detained in gaol or in custody of the Police for such time as may be necessary to enable the Magistrate to communicate with the officers of Customs, or he may be liberated on giving recognizance and security for his appearance.

SECTION
CCIII.

Should a person who is liable to be detained under this or any Act relating to the Customs not be detained, or should he after detention escape, he may at any time afterwards be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing the offence with which he is charged.

SECTION
CCIV.

When it becomes necessary to detain any of the crew of a ship in Her Majesty's service, the detaining officer is to give notice to the officer commanding the ship, who is required to secure the person on board until the detaining officer shall obtain a warrant from a Magistrate for bringing such person before him, which warrant is to be granted to the officer on his stating the offence for which the person is detained.

SECTION
CCV.

When any vessel or goods are seized, or person detained, the officer making such seizure or detention shall, if called on to do so, give his reasons in writing for such seizure or detention.

SECTION
CCVI.

When a police officer shall seize goods which are liable to confiscation, on suspicion that they had been stolen, he may convey them to any police office at which a complaint or information connected with such stealing or receiving *shall have been* made or at which an inquiry concerning such stealing and receiving *shall be* in progress; and there he is to detain the goods till the complaint or information is dismissed, or until the enquiry or the trial resulting from it is concluded. In such a case the police officer is bound to give notice in writing to the Customs authorities of the particulars of the detention, and after the trial he shall cause such goods to be conveyed to the Custom House to await legal proceedings. Any police officer neglecting to give notice or convey the goods, as directed, shall be liable to a fine not to exceed Rs. 100.

The goods liable to confiscation may be in Customs charge or not, and if they are of course an officer of police must show that he has very strong grounds for believing that they are goods which had been stolen before he can be allowed to remove them. Should it turn out that no charge or complaint as to the stealing of these goods has been made, and that there is no inquiry in progress concerning them, they must be returned into Customs charge in the manner prescribed. Should any such complaint or charge be subsequently made, and the goods be still in Customs charge, of course the police officer may then seize and remove them as before. If, however, a police officer should seize goods which are not in Customs charge under suspicion that they have been stolen, (for instance, goods carried at night in a suspicious manner, or goods found concealed in a house), and if he afterwards sees grounds for

believing that they are goods which are liable to confiscation, he may, on ascertaining that no charge has been made concerning them, and that there is no inquiry in progress at the police station, detain them for such reasonable time as will enable him to communicate with the Customs Authorities.

SECTION
CCVII.

An officer duly employed for the prevention of smuggling may search carts or other conveyances if he has reasonable grounds for believing that smuggled goods are contained therein.

SECTION
CCVIII.

The Magistrate of a district may, on application by an officer in charge of a Custom House, grant a search-warrant for dutiable or prohibited goods believed to be concealed in any place in his district, which shall be executed in the same way as a search warrant issued under the Criminal Procedure Code.

SECTION
CCIX.

Any person supposed to have dutiable or prohibited goods secreted about his person may be searched, before or after landing from any vessel or boat, by a Customs officer. If he shall deny having any such goods in his possession, and it be afterwards found that his denial is untrue, the goods found to be, or to have been, on his person are liable to confiscation, and he to a penalty of thrice their value.

SECTIONS
CCX & CCXI.

The person about to be searched under the provisions of the last section may require the officer to bring him to the nearest Magistrate or officer in charge of a Custom House. If such requisition be made, he may be detained till such time as the Customs officer can comply with it; and the Magistrate or officer before whom he shall be taken may order his discharge if no reasonable

grounds appear for causing him to be searched. In all cases where the person to be searched is a female, search shall be made by a female. And should any officer of Customs direct a person to be searched without having reasonable grounds for suspecting him of having dutiable or prohibited goods about his person, he shall be liable to a penalty not to exceed Rs. 100.

SECTIONS
CCXII & CCXIII.

Should any officer of Customs or any other person duly employed for the prevention of smuggling be guilty of a wilful breach of this or any Customs law, he shall be liable to simple imprisonment for two years, or to fine, or to both; and should any such officer or person commit or connive at a fraud for the purpose of injuring the Customs revenue, he shall be liable to imprisonment of either description for two years, or to fine, or to both, on conviction before a Magistrate.

By section 161 of the Penal Code, if any public servant accepts or obtains, or agrees to accept or attempts to obtain, any gratification other than legal remuneration in respect of an official act, he is guilty of an offence and may be imprisoned for three years, or fined, or imprisoned and fined. And under section 109, any person who abets an offence shall, if the act abetted is committed, be punished with the punishment provided for the offence. So if A offers B, a Customs officer, a bribe to do that which he ought not to do, and if B accepts the bribe, A is liable under section 109 to the same punishment as B is under section 161 for taking the bribe. If, however, B should refuse the bribe, then the act abetted not being committed, A is liable under section 116 to imprisonment, for a term which may extend to one-fourth part of the longest term provided for the offence (which by section 161 is three years), or to the fine provided for the offence, or to both.

SECTION
CCXIV.

No action is to be commenced against any person for anything done in pursuance of this Act without one month's notice being

given to the person against whom the action is to be brought, of the intended action and of the cause thereof, nor after the expiry of three months from the accrual of the said cause.

By the corresponding section of the English Act, the one month's notice must be served either personally or left at the usual place of abode of the person for whom it is intended by the attorney for the plaintiff, and is to state the cause of action, the name and place of abode of the plaintiff, the name and place of abode or business of the plaintiff's attorney or agent. On this Hamel has the following notes:— "The day of giving the notice and that of seeing the writ are both to be excluded (Young *v.* Higgon, 6 Mee. & W., 49. Blunt *v.* Heslop, 8 Ad. & E. 577.) The notice ought not to be construed with great strictness, its object being merely to inform the defendant, substantially, of the ground of complaint (Jones *v.* Bird, 5 B. & Ald. 837) so that he may have an opportunity of tendering amends. (*Ib.* Wood *v.* Folliott, 3. Bos. & P. 552 n.) It is quite sufficient if it call the attention of the defendant to the general nature of the inquiry, so that he may know what the ground of complaint is. If it were otherwise, it would be necessary in many cases to have a notice with several counts in it. (Per Bailey, C. J., in Jones *v.* Bird.) On the other hand, it is not sufficient for a party to state in his notice that the defendant has offended against the statute; it ought at least to show, on the face of the notice, that an offence has been committed. (Towsey *v.* White, 5 B & C., 133.) It has been held not to be necessary to name all the parties meant to be included in the action, or to express whether the action is intended to be joint or several. (Bax *v.* Jones, 5 Price, 168.) But it has been held at *Nisi Prius* that, if it be stated, the plaintiff must declare accordingly, and therefore, where the notice given was of an action on the case for false imprisonment and assault, and the action brought was for a trespass and false imprisonment, it was held that it was not sufficient. (Strickland *v.* Ward, 7 T. R., 631, n.) The foregoing decisions are here cited as governing the 313th Section (of the English Act), inasmuch as, although made on questions as

to notice of actions against Justices under 24 Geo. II, c. 44, the language of the latter Act, as to such notice, is substantially the same under the 313th section of the English Customs Consolidation Act (and the corresponding section of the Indian Act).

The notice must state, with convenient certainty, the time and place of committing the act complained of (Martins *v.* Upcher, 3 Q. B. 662; Jacklin *v.* Fytche, 14 Mee. & W. 381; Breese *v.* Jerdein, 4 Q. B. 585); though it need not give a venue to every traversable allegation (Leary *vs.* Pattrick, 19 L. J. *M. C.* 211). A notice of action given in the name of two persons, one being at the time dead, is bad (Pilkington *v.* Riley, 3 Exch. 739; 6, Dowl. & L. 628). The omission to give a notice is not cured by a Magistrate's pleading amends (and, on the same principle, an officer doing so); (Martins *vs.* Upcher, 3. Q. B. 662.)

The cases above cited were all decided prior to the passing of the Act 12 and 13 Vict., c. 16, which provides, that no action "shall be commenced against any Justice of the peace, until one calendar month at least after a notice in writing of such intended action shall have been delivered to him, or left for him at his usual place of abode, by the party intending to commence such action, or by his attorney," in which said notice the cause of action and the court in which the same is intended to be brought, shall be clearly and explicitly stated; and upon the back thereof shall be endorsed the name and place of abode of the party so intending to sue, and also the name and place of abode, or business, of the said authority, if such notice have been served by such attorney."

SECTION CCXV.

Any person intentionally obstructing a Customs officer in the execution of his duty is liable to imprisonment of either description for six months, or to a fine not exceeding Rs. 1,000, or to both fine and imprisonment, on conviction before a Magistrate.

By section 186 of the Penal Code, any person voluntarily obstructing a public servant in the execution of his duty is liable to imprisonment for a period not to exceed three months, or to a fine not to exceed Rs. 100, or to both fine and imprisonment.

SECTION CCXVI.

Persons guilty of the following offences are liable to a penalty not to exceed Rs. 1,000 on conviction before a Magistrate :—

1*st.*—Knowingly making or signing a false declaration or document used in the transaction of Customs business.

2*nd.*—Counterfeiting, falsifying, altering, destroying such document, or any seal, signature, initials, or mark, made by a Customs officer.

3*rd.*—Refusing or neglecting to produce any document required under this or any other Customs Act.

4*th.*—Refusing to answer, or answering falsely, any question put by an officer of Customs.

SECTION CCXVII.

Any person unauthorisedly subscribing or attesting any declaration of the value of any goods on an application to pass them, is liable to a penalty not exceeding Rs. 1,000[1].

SECTIONS CCXVIII, CCXIX, & CCXX.

In all cases under this Act in which any vessel, cart, horse, or other conveyance or animal is liable to confiscation ; or in which goods are liable to confiscation or to increased rates of duty ; or in which any person in charge of or owning a vessel, or any person landing, shipping, or clearing goods, is liable to a penalty, an officer in charge of a Custom House may, unless it be otherwise provided in this or in any other Customs Act, adjudge such confiscation, penalty, or increased rates of duty, and the local Government may empower any officer of Customs to adjudge such confiscation, &c., to the following extent :—

1*st.*—A Deputy Collector may be empowered to confiscate goods the value of which does not exceed Rs. 1,000 and to adjudge a penalty of not more than 50 Rupees.

2*nd.*—An Assistant Collector or other subordinate officer may be empowered to confiscate goods, the value of which does not

[1] See Sections XXVI and CLXXX.

exceed Rs. 100, and to adjudge a penalty of Rs. 10. An appeal shall lie in all cases adjudicated by an officer of Customs to the Chief Customs Authority, who may confirm, alter, or annul, but not enhance, the original award.

SECTION
CCXXI.

The award, under this Act, of any penalty, &c., shall not interfere with the punishment to which the person affected thereby shall be liable under any other law.

SECTION
CCXXII.

All offences against this Act may be adjudicated summarily by a Magistrate excepting those which are cognizable under section CCXVIII.

SECTION
CCXXIII.

On consideration of the circumstances of any case, the Chief Customs Authority may remit, in whole or in part, any penalty or confiscation adjudged either by a Magistrate or by an officer of Customs, or he may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

SECTION
CCXXIV.

All penalties adjudged under this Act by an officer of Customs may, if not paid, be levied by the sale of any of the goods belonging to the person liable for the penalty, which may be in Customs charge. Should the penalty not be fully realized by the sale of goods, the officer of Customs may notify the name and residence of the person and the amount unrealised, in writing, to the Magistrate, and payment may be enforced by the Magistrate in whose jurisdiction the person is liable, or any of his property, may be, in the same manner as if the penalty had been adjudged by himself.

SECTION
CCXXV.

In all cases when a penalty is adjudged by a Magistrate, a period of imprisonment shall also be fixed in default of payment Imprisonment so awarded shall be within the following limits :—

1*st.*	If the penalty does not exceed	50 Rs.,	one month.		
2*nd.*	„	„	„	100 „	two months.
3*rd.*	„	„	„	500 „	four „
4*th.*	„	exceeds		500 „	six „

The Magistrate may at any time enforce payment by distress or sale of the defaulter's goods.

SECTIONS
CCXXVI & CCXXVII.

Imprisonment adjudged under this or any other Customs Act shall terminate whenever the penalty is paid or levied by process of law, or on the payment or levy of a proportional part of the penalty.

These sections are identical with sections 68 and 69 of the Penal Code, and the following " Illustration" is therein given after section 69 :

A is sentenced to a fine of Rs. 100, and to four months' imprisonment in default of payment. Here, if Rs 75 of the fine be paid or levied before the expiration of one month of the imprisonment, A will be discharged as soon as the first month has expired. If Rs. 75 be paid or levied at the time of the expiration of the first month, or at any later time while A continues in imprisonment, A will be immediately discharged. If Rs 50 of the fine be paid or levied before the expiration of two months of the imprisonment, A will be discharged as soon as the two months are completed. If Rs. 50 be paid or levied at the time of expiration of those two months, or at any later time while A continues in imprisonment, A will be immediately discharged.

SECTION
CCXXVIII.

The property in all vessels, carts, animals, goods, &c., confiscated under section CCXVIII or CCXIX, shall vest in Her Majesty, and the officer adjudging confiscation shall take and hold possession of the same, and every police officer shall, on requisition, be bound to assist him in doing so.

SECTION
CCXXIX.

The proceeds of all confiscations and penalties imposed under this Act shall, after the Government demands are satisfied, go to form a General Fund for the payment of rewards to be granted by the Chief Customs Authority to those by whose information or assistance seizures may be made.

SECTION
CCXXX.

The Act is to come into operation on the 1st May 1863.

ACT No. VI. of 1863.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 29th January 1863.)

An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

Preamble.

WHEREAS it is expedient that the laws relating to the administration of the Department of Sea Customs in India should be consolidated and amended; It is enacted as follows:—

Title.

I. This Act shall be called the Consolidated Customs Act.

Laws repealed.

II. From and after the date on which this Act shall come into operation, Regulation IX. 1810 of the Bengal Code *(for rescinding the whole of the Regulations at present in force for the collection of the Government Customs in the Provinces of Bengal, Béhar, Orissa, and Benares, and in the Ceded and Conquered Provinces; and for re-establishing those Customs with amended Rules for the collection of them)*, Regulation VI. 1814 of the said Code *(for modifying certain parts of Regulation IX. 1810 and Regulation I. 1812)*, Regulation XXI. 1817 of the said Code *(for modifying and explaining certain parts of Regulation IV. 1815)*, Regulation XV. 1825 of the said Code *(to make certain alterations in the rates of Duty charged, and Drawbacks allowed on Goods Imported or Exported by Sea at the Port of Calcutta or any other place within the Territories immediately subordinate to the Presidency of Fort William, and to amend and consolidate the rules in force relative to such Duties and Drawbacks)*, Regulation XV. 1829 of the said Code *(for altering the mode of valuing Goods Imported by Sea, with a view to the assessment of Customs Duties thereon)*, Regulation III. 1830 of the said Code *(for amending part of the rules of Regulation XV. 1829, and likewise for better enforcing the payment of Duty on the Exportation of Goods by Sea)*, Regulation VI. 1833 of the said Code *(for rescinding part of Regulation XV. 1829 and for enacting other rules*

in the case of Goods imported by Sea), Acts XIV and XXV of 1836, Act XVI of 1837, Act VI of 1841 (*for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort William in Bengal*), Act XIII of 1841 (*for explaining the provisions of Act No XXV of* 1836), Act XXIII of 1841 (*for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort St. George in Madras*), Act XXV of 1843 (*for making the provisions of* 5 *and* 6 *Vic., c.* 47, *Section XI., applicable to India*), Sections XVII to XLI and Sections XLVI to LXVIII of Act VI of 1844 (*for abolishing the levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by Sea, and for determining the price at which Salt shall be sold for home consumption within the Territories subject to the Government of Fort Saint George*), *Section* III *of* Act VI of 1848 (*for equalizing the Duties on Goods Imported and Exported on Foreign and British Bottoms and for abolishing Duties on Goods carried from Port to Port in the Territories subject to the Government of the East India Company*), Act VII of 1848 (*to except certain Free Ports from the operation of Section III of Act VI of* 1848 *and otherwise to amend that Act*), Act X of 1850 (*to declare Aden a Free Port*), Act I of 1852 (*for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay*), Act XXIX of 1855 (*for amending Act No. VI of* 1844), Act VII *of* 1859 (*to alter the Duties of Customs on Goods Imported or Exported by Sea*), Section III of Act XXII of 1859 (*to amend Act I of* 1852, *for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay*), Sections III and IV of Act X of 1860 (*to amend Act VII of* 1859, *to alter the Duties of Customs on Goods Imported or Exported by Sea*); and Section II of Act XXIII of 1860 (*to amend Act XXI of* 1856, *to consolidate and amend the laws relating to the Abkaree Revenue in the Presidency of Fort William in Bengal*)—are repealed; except in so far as they repeal the whole or any part of any other Regulation or Act, or relate to Duties leviable on Salt or Opium; and except as to any act done, offence committed, or liability incurred before the date on which this Act shall come into operation.

Interpretation.

III. The following words and expressions in this Act have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction :—

"British India."

1. The words "British India" denote the Territories that are or shall become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106 (entitled "An Act for the better government of India"), except the Settlement of Prince of Wales' Island, Singapore, and Malacca.

"Local Government."

2. The words "Local Government" denote the persons authorized to administer Executive Government in any part of British India; or the Chief Executive Officer of any part of British India under the immediate administration of the Governor General of India in Council, when such Chief Executive Officer shall, by an order of the Governor General in Council published in the Official Gazette, be authorized to exercise the powers vested by this Act in a local Government.

"Chief Customs Authority of the Presidency or place."

3. The words "Chief Customs Authority of the Presidency or place" denote the persons authorized to exercise, under any local Government, the chief control in the Department of Customs in any Presidency or place.

"Chief Officer of Customs of the Port."

4. The words "Chief Officer of Customs of the Port" denote the Executive Officer of highest rank in the Department of Customs in any Port.

"Officer in charge of the Custom House."

5. The words "Officer in charge of the Custom House" include every Officer of Customs who is for the time being authorized to have separate charge of a Custom House.

"Magistrate."

6. The word "Magistrate" includes every Officer exercising the powers of a Magistrate.

"Free Port."

7. The words "Free Port" denote any Port at which no Duties of Customs are leviable.

"Foreign Port."

8. The words "Foreign Port" include any Port situated beyond British India, and any Free Port.

"Foreign Goods."

9. The words "Foreign Goods" include all goods not produced or manufactured in British India.

"Vessel."

10. The word "Vessel" includes any thing made for the conveyance by water of human beings or property.

"Coasting Vessel."

11. The words "Coasting Vessel" denote any vessel plying between one Port in British India not being a Free Port and another Port in British India not being a Free Port, without touching at any intermediate Foreign Port.

"Master or Commander."

12. The words "Master or Commander" include every person, except a Pilot, having command or charge of any vessel.

"Warehouse." 13. The word "Warehouse" denotes any place approved, appointed, or licensed for the keeping and securing of goods entered to be warehoused without payment of Duty on the first entry thereof.

Number. 14. Words importing the singular number include the plural number, and words importing the plural number include the singular number.

Gender. 15. Words importing the masculine gender include females.

General Rules.

Making, issuing, and publishing of rules. IV. It shall be competent to the Chief Customs Authority of any Presidency or place, with the sanction of the local Government, to make and issue rules for regulating the practice and proceedings of Officers in the Department of Sea Customs; and from time to time to add to, alter, or revoke such Rules or any of them; provided that no Rule so made shall be inconsistent with any provision of this Act or of any other law for the time being in force. Any rules made under this Section shall be published in the Official Gazette.

Also rules respecting passengers' baggage and mails. V. Any rules made under the last preceding Section may include such rules as appear expedient for the landing and shipping of passengers' baggage and the passing of the same through the Custom House; and for the landing, shipping, and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels. When any baggage or parcels are made over to an Officer of Customs for the purpose of being landed, a fee of such amount as the local Government shall from time to time direct shall be chargeable thereon as compensation for the expense and trouble incurred in landing and depositing the same in the Custom House.

Appeals how and by whom to be adjudicated. VI. If any dispute shall arise between any Officer of Customs, any Master or Commander of a vessel, or importer, exporter, owner, or consignee of goods, or agent, or other person, in respect to any matter (not specially provided for by any law for the time being in force) relating to the importation, exportation, or warehousing of any goods, or to the levy of any Duty or penalty thereon, or to any seizure or forfeiture thereof, the Chief Customs Authority of the Presidency or place in which such dispute shall have arisen shall settle the same, subject to an appeal to the local Government, acting under the general instructions of the Governor General of India in Council.

APPOINTMENT OF OFFICERS, PORTS, WHARVES, WAREHOUSES, &c.

Local Government to appoint the necessary Officers.

VII. The local Government of every Presidency or place in which Duties of Sea Customs are levied shall appoint such persons as it may deem proper to exercise the powers conferred and to perform the duties imposed by this Act. Every person so appointed shall be liable to be suspended or dismissed by the local Government which appointed him.

Local Government may delegate its powers to other Customs Authority. Subordinate Officers liable to be suspended or dismissed by the Authority appointing them.

VIII. The local Government may delegate to any Authority within its jurisdiction in the Department of Customs the whole or any portion of the powers vested in it by the last preceding Section. Every subordinate Officer who is appointed by virtue of such delegated power shall be liable to be suspended or dismissed by the Authority which appointed him.

The Collector of Revenue of District to perform duties of Customs Officer where there is no separate Customs Officer.

IX. At any Port or place at which there is no Officer in charge of a Custom House, the Collector of Revenue of the District and the Officers subordinate to such Collector shall be deemed to be the proper Officers for the performance of all duties required by this Act to be performed by an Officer in charge of a Custom House and other Officers of Customs.

Local Government may from time to time appoint Ports and Wharves for shipment and landing, and may alter, &c.

X. The local Government of any Presidency or place may from time to time declare, by notice in the Official Gazette, the places within such Presidency or place which alone shall be Ports for the shipment and landing of goods; and may declare the limits of such Ports; and may appoint proper places therein to be Wharves for the landing and shipping of goods, and may declare the bounds and extent of any such Wharf; and may from time to time alter the limit of any Port or Wharf; and may alter the name thereof. Every Port and Wharf which shall have been declared and appointed, or which shall be existing as such at the date on which this Act shall come into operation, shall continue to be such Port or Wharf until the local Government shall otherwise declare by notice in the Official Gazette.

Existing Ports and Wharves to continue in use until otherwise ordered.

XI. The Governor General of India in Council may from time to time declare, by notice in the Official Gazette, that any Port in British India shall be a Free Port at which no Duties of Customs shall be levied on the importation or exportation of goods by Sea.

Governor General in Council may declare Free Ports.

XII. The Governor General of India in Council may from time to time declare, by notice in the Official Gazette, that any Port on the Continent of India, though such Port be situated beyond British India, shall be regarded as a British Indian Port for the purposes of Section XVIII. of Section CXLI, and of Sections CXLIX to CLX of this Act, in so far as the said Sections or any of them are capable of being applied with respect to such Port; and may in like manner from time to time, by notice in the Official Gazette, revoke or suspend the operation of any such declaration. So long as any such declaration shall be in force in respect to any Port, goods exported thereto from any Port in British India, or imported therefrom at any Port in British India, shall, as regards warehousing, drawback, and all other matters for which provision is made in any part of this Act, be treated in all respects like similar goods exported from one Port in British India to another such Port, or imported at one Port in British India from another such Port.

Governor General may declare that an Indian Port not in British India shall be regarded as a British Indian Port for certain purposes.

XIII. If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek, or arm of the Sea for the purpose of being landed or shipped at any Port or place which, at the date of such landing, shipment, attempt, or bringing, shall not have been declared to be or shall not be existing as a Port for the landing and shipment of goods, such goods shall be liable to confiscation, together with any ship, boat, carriage, or other means of conveyance engaged in such landing or shipment, or attempt to land or ship, or bringing for the purpose of landing or shipment.

Penalty for landing or shipping goods at unauthorized Port, &c.

XIV. The local Government of any Presidency or place may from time to time declare, by notice in the Official Gazette, that any Port or place within such Presidency or place shall be a Warehousing Port or place for the purposes of this Act; and every Port which, at the date on which this Act shall come into operation, shall have been

Local Government may declare Warehousing Ports and places.

declared to be or shall be existing as a Warehousing Port, shall continue to be a Warehousing Port under this Act until the local Government shall otherwise declare by notice in the Official Gazette.

Existing Ports to continue in use until otherwise declared.

XV. In any Warehousing Port or place the Chief Customs Authority of the Presidency or place may from time to time approve, appoint, or license Warehouses or places of security wherein goods may be deposited without payment of Duty on the first entry thereof; and every Warehouse which, at the date on which this Act shall come into operation, shall have been approved, appointed, or licensed as such, shall continue to be a Warehouse under this Act until otherwise ordered by such Chief Customs Authority.

Approval, appointment, and licensing of Warehouses.

Existing Warehouses to continue in use until otherwise ordered.

Levy of and Exemption from Customs Duties.

XVI. Duties of Customs shall be levied on goods imported by Sea into any Port in British India, not being a Free Port, from any Foreign Port or place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

Import Customs.

XVII. Duties of Customs shall be levied on goods exported by Sea from any Port in British India, not being a Free Port, to any Foreign Port or place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

Export Customs.

XVIII. No Duties of Customs shall be levied on goods carried by Sea from any Port in British India not being a Free Port, to any other Port in British India not being a Free Port. Provided that nothing in this Section shall apply to Opium or Salt, or to Spirits manufactured after the English method.

No Duties on goods carried from one Indian Port to another not a Free Port.

Proviso as to Opium, Salt, and Spirits.

XIX. It shall be lawful for the local Government to authorize the Chief Customs Authority of any Presidency or place to exempt by special order, from the payment of Duty, under stated circumstances of an exceptional nature, any goods on which Duties of Customs are directed to be levied by any law for the time being in force.

Local Government may in certain cases authorize exemption from payment of Duty.

Baggage in actual use.

XX. It shall be lawful for the Officer in charge of a Custom House to pass free of Duty at his discretion any baggage in actual use; and for this purpose to determine, subject to such general rules as may from time to time be made under Section IV of this Act, whether any goods shall be treated as baggage in actual use, or as goods subject to Duty.

General Provisions.

Prohibitions and restrictions.

XXI. The importation into or exportation from British India of the goods enumerated in the following Clauses is prohibited:—

I. Any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, shall have given to the Chief Customs Authority of the Presidency or place a notice in writing that such copyright subsists, and a statement of the date on which it will expire.

2. False or counterfeit coin; or coin which purports to be Queen's coin of India, but is not of the established standard in weight or fineness.

3. Any obscene book, pamphlet, paper, drawing, painting, representation, figure, or article.

Importation without License of Arms and Ammunition prohibited.

XXII. The importation into British India of Arms or Ammunition, except under a license from the Governor General of India in Council, or from some Officer authorized in that behalf by the Governor General of India in Council, is prohibited. Nothing in this Section shall apply to fowling-pieces and sporting powder *bonâ fide* imported by any person in reasonable quantities for his own private use.

Proviso.

Governor General may prohibit or restrict importation or exportation of goods.

XXIII. It shall be lawful for the Governor General of India in Council from time to time, by notice in the Official Gazette, to prohibit or restrict the importation or exportation of any particular class of goods.

Goods imported or exported contrary to prohibition, liable to confiscation, and persons concerned, to penalty.

XXIV. If any goods, the importation or exportation of which is prohibited or restricted, or shall hereafter be prohibited or restricted, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in

any package produced to any Officer of Customs as containing no such goods; or if any such goods or any goods subject to a Duty or restriction, in respect of importation or exportation, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any Port in British India; or if any goods, the exportation of which is or shall be prohibited or restricted, be brought to any Wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,—such goods together with any goods which shall be found packed with or used in concealing them shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand Rupees.

Importation, exportation, and warehousing.

XXV. It shall be lawful to import into, or to export from, British India any goods, the importation or exportation of which is not prohibited or restricted by any law or notice of the Governor General of India in Council for the time being in force; and any dutiable goods, the importation and warehousing of which is not prohibited or restricted by any such law or notice, may, under the rules for the warehousing of goods in force at the Port of importation, be warehoused without payment of Duty on the first entry thereof.

Owner, &c., to declare real value of goods in bill of entry or clearance, and, if necessary, to produce invoice, &c.

XXVI. On the importation into, or exportation from, any Port in British India of any goods not liable to Duty, or liable to fixed Duties according to weight or quantity only, or to Duties on fixed Tariff valuations, the owner, consignee, importer, exporter, or agent of such goods, shall, in his bill of entry or shipping bill, truly declare their real value to the best of his knowledge and belief. In case of doubt, it shall be lawful for the Officer in charge of the Custom House to require any such person or any other person who shall be in possession of any invoice, broker's note, policy of insurance, or other document, whereby the value of any such goods can be ascertained, to produce the same, and to furnish any information relating to the value of such goods which it shall be in his power to furnish. And it shall thereupon be the duty of such person to produce any such document or to furnish any such information so required by such Officer.

Under-valued goods how to be dealt with.

XXVII. If, upon the examination of any goods entered for Duty and chargeable with Duty upon the value thereof, but for which a specific value has not been fixed by the local Government with the sanction of the Governor General of India in Coun-

cil, it shall appear to an Officer of Customs that such goods are properly chargeable with a higher rate or amount of Duty than that to which they would be subject according to the value thereof as stated in the bill of entry or shipping bill, it shall be lawful for such Officer to detain such goods. In every such case, the detaining Officer shall forthwith give notice in writing to the person entering the goods of their detention and of the value thereof as estimated by him; and the Officer in charge of the Custom House shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on the entry of such person, or to retain the same for the use of Government. If the goods be retained for the use of Government, the Officer in charge of the Custom House shall cause the full value at which such goods were entered to be paid to the person entering the same, in full satisfaction for such goods, in the same manner as if such goods had been transferred by ordinary sale, and shall then cause the goods to be sold by public auction after due notice in the Official Gazette. If the proceeds arising from such sale shall exceed the sum paid to the person entering the goods, together with the Duty to which the goods are liable, and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs of the Port, be payable to the Officer who detected the under-valuation of the goods. Nothing in this Section shall prevent the Chief Officer of Customs of the Port, when he shall have reason to believe that any such under-valuation was solely the result of accident, from permitting the person entering the goods, on his application for that purpose, to amend such entry, as regards valuation, on payment of such increased rate of Duties or on such other terms as he may determine. When goods are retained under this Section on account of Government, the Duties payable thereon shall in no case be levied from the person entering such goods.

Goods brought to be passed through the Custom House liable to confiscation in case of discrepancy, mis-description, &c.

XXVIII. If it be found, when any goods are entered at or brought to be passed through a Custom House either for importation or exportation, that the packages in which they are contained differ widely from the description given in the entry or application for passing them; or that the contents thereof have been wrongfully described in such entry or application as regards the denominations, characters, or circumstances according to which such goods are chargeable with Duty, or are being imported or exported; or that the contents of such packages have been wilfully mis-stated in regard to sort, quality, or quantity; or that goods

not stated in the entry or application have been fraudulently concealed in or mixed with the articles specified therein, or have been packed to deceive the Officers of Customs, such packages, together with the whole of the goods contained therein, shall be liable to confiscation.

Date of importation how to be determined.

XXIX. If, upon the first levying, repealing, enhancement, or reduction of any Duty, or upon any change of any fixed valuation for Duty, or upon the first permitting, prohibiting, or restricting of any importation, it shall become necessary to determine the exact date on which an importation of goods had effect, such date shall be deemed to be that on which the goods were actually entered for home consumption at the Custom House.

Date of exportation how to be determined.

XXX. If, in like manner, it shall become necessary to determine the exact date on which an exportation of goods had effect, such date shall be deemed to be that on which the goods were actually entered outwards at the Custom House.

Re-imported articles of country produce to be deemed Foreign.

XXXI. If goods produced or manufactured in British India be imported into any Port in British India from any Foreign Port or place, such goods shall be treated as Foreign goods, and shall be liable to all the Duties, conditions, and restrictions to which Foreign goods of the like kind and value are liable on the first importation thereof. Provided that, if such importation shall take place within three years after the exportation of such goods, and it shall be proved to the satisfaction of the Officer in charge of the Custom House that the property in such goods has continued in the person by whom or on whose account they were exported, the goods may be entered as Indian goods, in such manner as the Chief Customs Authority of the Presidency or place shall from time to time direct. Goods for which any drawback of Excise shall have been received on exportation shall in all cases be treated as Foreign goods, unless the Chief Customs Authority of the Presidency or place shall in any case otherwise direct by special order.

Proviso.

Stations may be appointed for Customs Officers to board and also land from ship.

XXXII. The Chief Customs Authority of any Presidency or place may from time to time appoint, in any Port in British India, stations or places at which vessels arriving at or departing from such Port shall bring to for the boarding or landing of Officers of Customs, and may direct at what particular place in any such Port small vessels,

not brought into Port by Pilots, shall be required to anchor or moor. The Chief Officer of Customs of any such Port may, at any time, station Officers of Customs on board of any vessel while such vessel remains within the limits of the Port. Any person infringing any rule or order made under this Section by the Chief Customs Authority of any Presidency or place, or by the Chief Officer of Customs of any Port shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for infraction.

IMPORTATION.

XXXIII. It shall be lawful for the local Government of any Presidency or place, by notice in the Official Gazette, to fix a place in any River or Port, beyond which place it shall not be lawful for any vessel, whether laden or in ballast, arriving from any Foreign Port or place, to pass, until the Master or Commander thereof shall have delivered to the Pilot, Officer of Customs, or other person duly authorized to receive the same, a Report or Manifest containing a true specification of all goods imported in such vessel with such particulars (as to the name, nation, tonnage, cargo, and Ports of lading of such vessel) and made out in such form as shall from time to time be directed by the Chief Customs Authority of the Presidency or place in which such River or Port is situated.

Places may be fixed by the local Government beyond which inward-bound vessels are not to proceed until a Manifest has been delivered.

XXXIV. If, in any River or Port wherein a place has been so fixed by the local Government, the Master or Commander of any vessel arriving from a Foreign Port or place shall wilfully omit, before passing beyond such place, to deliver a Report or Manifest in the form and containing the particulars indicated in the last preceding Section, in so far as they are applicable to his ship, cargo, and voyage; or if any Report or Manifest so delivered shall not contain a true specification of all goods imported in such vessel, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

On failure, Master to be liable to penalty.

XXXV. If, in any River or Port wherein a place has been fixed by the local Government under Section XXXIII of this Act, the Master or Commander of any vessel arriving from any Foreign Port or place shall remain outside or below the place so fixed, such Master or Commander shall, nevertheless, so soon as the vessel shall anchor, deliver to the Pilot, Officer of Customs,

Penalty for failure to report when vessel anchors below reporting Station, or to deliver a Manifest of the Cargo.

or other person authorized to receive the same, a Report or Manifest as provided in the said Section. If any Master or Commander so remaining outside or below any such fixed place shall fully omit, for the space of twenty-four hours after anchoring, to deliver his Report or Manifest, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for not delivering Report or Manifest within 24 hours after anchoring.

XXXVI. If, after any vessel arriving from any Foreign Port or place shall have entered any Port in British India at which a Custom House is established, and in which a place shall not have been fixed under Section XXXIII of this Act, the Master or Commander of such vessel shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver as required by that Section his Report or Manifest to the Pilot, Officer of Customs, or other person authorized to receive the same, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for Pilot, &c., not receiving Report or Manifest.

XXXVII. If any Pilot, Officer of Customs, or other person authorized to receive a Report or Manifest from any Master or Commander of a vessel, shall refuse so to do, he shall, in every such case, be liable to a penalty not exceeding five hundred Rupees.

Penalty for vessel removing from place of mooring, or unlading, without due authority.

XXXVIII. If any vessel arriving from any Foreign Port or place at any Port in British India shall, after having come to its proper place of mooring or unlading, remove from such place, except with the authority of the Master Attendant or Harbour Master, obtained in accordance with the provisions of Act XXII of 1855 *(for the regulation of Ports and Port-dues)*, directly to some other place of mooring or unlading, the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees, and the vessel shall not be allowed to enter until the penalty is paid

Stations may be appointed for Officers of Customs to board vessels arriving from Foreign Ports.

XXXIX. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint stations at which any vessel, arriving at any Port in such Presidency or place from any Foreign Port or place, may be required to bring to for the boarding of such vessel by an Officer of Customs deputed by the Officer in charge of the Custom House at such Port.

XL. If the Master or Commander of any vessel arriving at any Port in British India from any Foreign Port or place shall, when so required under the last preceding Section, fail to bring to at any such station as shall have been appointed by the Chief Customs Authority of the Presidency or place for the boarding of vessels by an Officer of Customs, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for not bringing to at boarding Station.

XLI. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to depute at his discretion one or more Officers of Customs to board any vessel arriving at such Port. Every Officer of Customs so sent shall remain on board of such vessel by day and by night until it be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the discharge of cargo may take place without the presence of an Officer of Customs.

Officer in charge of Custom House may depute Officers of Customs to board ships.

Proviso.

XLII. Every Master or Commander of a vessel, who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty not exceeding five hundred Rupees for each day during which such Officer shall not be received on board, and the vessel shall not be allowed to enter until the penalty is paid.

Penalty for refusing to receive Officer of Customs on board.

XLIII. Every Master or Commander of a vessel, who is bound to receive on board, an Officer of Customs, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall, in every such case, be liable to a penalty not exceeding five hundred Rupees.

Servant to be received with Officer.

Accommodation of Officer and servant.

Penalty.

XLIV. Every Officer of Customs, deputed as above provided on board of any vessel, shall have free access to every part thereof, and shall have power to fasten down any hatchway or entrance to the hold, and to mark any goods before landing, and to lock up, seal, mark, or other-

Officers of Customs to have free access to every part of the ship and may seal and secure goods.

wise secure any goods on board of such vessel. If any box, place, or closed receptacle in any such vessel be locked, and the keys be withheld, such Officer shall report the same to the Officer in charge of the Custom House, who may thereupon issue to the Officer on board, or to any other Officer under his authority, a written order to search; and, on production of such order, it shall be competent to the Officer bearing the same to require that any place, box, or closed receptacle in such vessel be opened in his presence; and if it be not opened upon his requisition, to break the same open; and any goods that shall be found concealed therein, and that shall not be duly accounted for to the satisfaction of the Officer in charge of the Custom House, shall be liable to confiscation.

Officer in charge of Custom House may authorize search and opening of locks.

Goods found concealed liable to confiscation.

XLV. If any Master or Commander of a vessel shall refuse to allow such vessel, or any box, place, or closed receptacle in such vessel, to be searched when so required by an Officer of Customs bearing a written order to search; or if an Officer of Customs shall place any lock, mark, or seal upon any goods, and such lock, mark, or seal shall be wilfully opened, altered, or broken, before due delivery of such goods; or if any such goods shall be secretly conveyed away; or if any hatchway or entrance to the hold, after having been fastened down by an Officer of Customs, shall be opened without his permission, in every such case the Master or Commander of such vessel shall be liable, upon conviction before a Magistrate, to a penalty not exceeding one thousand Rupees.

Penalty for Masters resisting search, &c.

XLVI. No vessel arriving in any Port in British India from any Foreign Port or place shall be allowed to break bulk until a Report or Manifest shall have been delivered as hereinbefore provided; nor until a copy of such Report or Manifest, together with an application for entry inwards, shall have been presented to the Officer in charge of the Custom House, and order shall have been given thereon by such Officer for the discharge of the cargo. The Officer in charge of the Custom House may refuse to give such order until any Port-clearance, cockett, or other paper, which he shall know or have reason to believe had been granted at the place from which the vessel is stated to have come, shall likewise have been delivered to him. Nothing in this Section shall prevent an Officer in charge of a Custom House from granting, on receipt of the original Report or Manifest, and prior to the entry of the vessel at the Custom House, a special pass, under such rules as shall from time to time

Bulk not to be broken until Manifest, &c., delivered, and ship entered at Custom House.

be prescribed by the Chief Customs Authority of the Presidency or place, for the un-shipping of Bullion or Treasure.

Master, if required, to deliver bill of lading, &c., to Officer in charge of Custom House.

XLVII. The Master or Commander of every vessel arriving from any Foreign Port or place shall, at the time of applying for entry inwards at any Port in British India, deliver to the Officer in charge of the Custom House, if required so to do, the bill of lading or a copy thereof for every part of the cargo laden on board, and shall answer all such questions relating to the vessel, cargo, crew, and voyage, as shall be put to him by such Officer. If any such bill of lading or copy thereof shall be false; or if any such bill of lading or copy shall have been altered with fraudulent intent; or if the goods expressed in any such bill of lading or in any bill of lading of which a copy shall be so produced shall not have been *bonâ fide* shipped on board of such vessel; or if any such bill of lading so produced, or any bill of lading of which a copy shall be so produced by any such Master or Commander, shall not have been made previously to the departure of the vessel from the place where the goods expressed in such bill of lading were shipped; or if any part of the cargo shall have been staved, destroyed, or thrown overboard, or if any package be opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Officer in charge of the Custom House; in every such case the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees.

Penalty for false entry, fraudulent alteration, &c.

Goods not to leave ship unless entered in Manifest. Goods not agreeing in description and quantity with entry in Manifest liable to confiscation or extra Duty.

XLVIII. No goods shall be allowed to leave any vessel unless they be duly entered in the Report or Manifest of such vessel. If any goods be found on board in excess of those entered in the Report or Manifest, or not corresponding with the specification therein contained, the fact shall be reported by the Officer of Customs on board, and all such goods shall be liable to confiscation, or to be charged with such increased rates of Duty as the Chief Customs Authority of the Presidency or place shall direct.

Penalty for not being able to account for missing or deficient package, &c.

XLIX. If any goods entered in the Report or Manifest shall not be found on board of the vessel, or if the quantity found be short, and if such deficiency be not accounted for to the satisfaction of the Officer in charge of the Custom House, the Master or Commander of such vessel shall

be liable, in addition to full Duty, to a penalty not exceeding twice the amount of Duty chargeable on the missing or deficient goods, if they be capable of being assessed therewith; or, if they be not, to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown value.

Amendment of obvious errors, &c.

L. Nothing contained in the two Sections last preceding shall be construed to prevent any Officer in charge of a Custom House from permitting the Master or Commander of any vessel to amend any obvious error, or to supply any omission resulting from accident or inadvertence, by furnishing an amended or supplementary Report or Manifest. But the receiving of such amended or supplementary document shall always be discretionary with the Officer in charge of the Custom House, who, if he decline to receive any such amended or supplementary Report or Manifest, may levy thereon such fee as the Chief Customs Authority of the Presidency or place shall from time to time direct.

Period to be allowed for landing import Cargo.

LI. A period of fifteen working days after the entry of a vessel not exceeding six hundred tons, or such other period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs) for the landing of import cargo from such vessel. One additional day shall in like manner be allowed for every fifty tons in excess of six hundred.

Consequence of exceeding same.

If the period occupied in the landing of import cargo be in excess of that so allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period.

Procedure in respect of goods not landed within time allowed.

LII. If the importer, owner, or consignee of any goods (except such as shall have been declared by the Master or Commander as not to be landed), or the agent of such importer, owner, or consignee, shall not land such goods within fifteen working days after the entry of the vessel importing the same, or within such further period as the bill of lading of such vessel shall specify, the Master or Commander of the vessel, or the Officers of Customs, on the application of such Master or Commander, may then carry such goods to the Custom House; and the Officer in charge of the Custom House shall thereupon be bound to take charge of, and to grant receipts for such goods; and, if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods

until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

And in case of goods being landed in time, with exception of only a small quantity.

LIII. If the cargo of any vessel, with the exception of a small quantity only of goods, shall have been landed within such period of fifteen days, or such further period as the bill of lading shall specify, the Officers of Customs may, on the application of the Master or Commander of such vessel, direct that such remaining goods shall forthwith be carried in like manner to the Custom House.

Effect of not discharging cargo in any earlier period specified in the bill of lading.

LIV. If any earlier period than fifteen working days after the entry of any vessel is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if the importer, owner, or consignee of such cargo, or the agent of such importer, owner, or consignee, shall not land the same within such specified period, the Master or Commander of such vessel, or the Officers of Customs, on the application of such Master or Commander, may then carry such goods to the Custom House; and the Officer in charge of the Custom House shall thereupon be bound to take charge of, and to grant receipts for such goods; and, if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

Goods may be landed at any time after arrival, with consent.

LV. At any time after the arrival of any vessel, the Officer in charge of the Custom House may, with the consent of the Master or Commander of such vessel, cause any small package or parcel of goods to be carried to the Custom House, there to remain for entry in charge of the Officers of Customs during the remainder of the working days allowed under the provisions of this or any other Act relating to Customs, for the landing of such package or parcel. If any package or parcel so carried to the Custom House shall remain unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master or Commander may give such notice as is provided in Section LII of this Act, and the Officer in charge of the Custom House shall thereupon be bound to hold such package or parcel as provided in the said Section.

LVI. If the Duties chargeable upon any goods carried to the Custom House under the provisions of any of the four Sections last preceding, together with the freight, primage, charges of landing and removal, rent and other charges, to which such goods shall be liable, shall not be paid within four months from the date of entry of the vessel, or if such goods shall not be duly warehoused within such period, such goods may, after due notice in the Official Gazette, be sold by public auction, and the proceeds thereof shall then be applied—first, to the payment of freight, primage, and general average; next, to the payment of Duties; and then to the payment of other charges. The overplus, if any, shall be paid to the importer, owner, or consignee of the goods, or to his agent, on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made. If any such goods be of a perishable nature, the Officer in charge of the Custom House may at any time direct the sale thereof, and shall apply the proceeds in like manner. Nothing in this Section shall be held to authorize the passing for home consumption of any dutiable goods without payment of Duties of Customs thereon.

Procedure in case of non-payment of Duties within four months after entry of vessel.

LVII. If any goods be not cleared for home consumption or for warehouse within two months from the date of landing of such goods, or within such further period as the Officer in charge of the Custom House shall direct, such goods may, after due notice in the Official Gazette, be sold by public auction, and the proceeds thereof shall then be applied to the payment of Duties and other charges. The overplus, if any, shall be paid to the importer, owner, or consignee of the goods, or to his agent, on his application for the same; provided that such application be made within one year from the date of the sale of the goods, or that good reason be shown why such application was not so made.

Goods not cleared within two months from the date of landing to be sold.

Disposal of proceeds.

LVIII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday, or on any holiday or day on which the discharge of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be discharged from any vessel arriving at any Port in British India from any Foreign Port or place; nor, except with such written permission, shall any goods be so discharged on any day, except between such hours as

Goods not to be landed on Sundays, holidays, &c., without permission, nor except within fixed hours, &c.

the Chief Customs Authority shall, from time to time, appoint by notice in the Official Gazette; nor without the presence or authority of an Officer of Customs. Any Master or Commander of a vessel who shall cause or suffer any goods to be removed contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding one thousand Rupees; and all goods so unauthorizedly removed shall be liable to confiscation.

Penalty.

LIX. If any goods shall be removed from on board of any vessel for the purpose of being landed and passed for importation, such goods shall be forthwith removed to and landed at the Wharf or other place appointed for the landing of such goods. If such goods be not so removed or landed, or if the boat containing such goods be found out of the proper track between the vessel and such Wharf or other proper place of landing, and such deviation be not accounted for to the satisfaction of the Officer in charge of the Custom House, such goods, together with any vessel or boat employed in removing them, shall be liable to confiscation.

Goods removed from ship to be forthwith landed. Otherwise liable to confiscation.

LX. No goods which shall have been discharged from any vessel under the authority of an Officer of Customs shall be landed, except at the Wharf or other place appointed for the landing of such goods. No goods which shall have been discharged into any boat for the purpose of being landed shall, previously to their being landed, be trans-shipped into any other boat without the permission of an Officer of Customs. Any goods landed or trans-shipped contrary to the provisions of this Section shall be liable to confiscation.

Goods landed at any other than appointed Wharf or place liable to confiscation.

LXI. When any goods shall be sent from on board of any vessel for the purpose of being landed and passed for importation, there shall be sent with each boat-load, or other separate despatch, a boat-note specifying the number of packages so sent, and the marks and numbers or other description thereof. Each boat-note shall be signed by an Officer of the vessel and likewise by the Officer of Customs on board, if any such Officer be on board. If any goods sent to be landed be found without a boat-note in any boat proceeding to land, such goods shall be liable to confiscation; or the person by whose authority the goods are being landed, or the person in charge of the boat, if it appear that the fault was with him, shall be liable to a penalty not exceeding twice the amount of Duty leviable on the said goods.

Goods landed without a boat-note liable to confiscation, and person in fault to penalty.

LXII. The importer, owner, or consignee of any goods liable to Duties of Customs, and intended to be delivered for home consumption on the landing thereof from the importing ship, or the agent of such importer, owner, or consignee, shall make entry of such goods by delivering to the Officer in charge of the Custom House a bill of entry thereof in such form and containing such particulars as may, from time to time, be directed by the Chief Customs Authority of the Presidency or place. The particulars of such entry shall correspond with the particulars given of the same goods and packages in the Report or Manifest of the ship. Whenever the value of any goods is required to be stated in the entry, the importer, owner, or consignee, or his agent, shall subscribe a declaration of the truth of such value at the foot of such entry. Provided that, if the importer, owner, or consignee, or his agent, shall make a declaration before the Officer in charge of the Custom House to the effect that he is unable, from want of full information, to state the value or contents of any case, package, or parcel of goods, then the Officer in charge shall permit him, previous to the entry thereof, to open such case, package, or parcel, and examine the contents in presence of an Officer of Customs. Except as provided in Section XXVII of this Act for cases of obvious error, no re-valuation of goods assessed for Duty on the declared value thereof shall be allowed after such goods shall have been removed from the Custom House.

Entry for home consumption.

LXIII. If, without entry duly made, any goods shall be taken or passed out of any Custom House or Wharf, the person so taking or passing such goods shall in every such case be liable to a penalty not exceeding five hundred Rupees. Provided that no entry shall be required in respect of passengers' baggage which may be examined, landed, and delivered under such Rules as shall from time to time be made under Section IV of this Act by the Chief Customs Authority of the Presidency or place. Any prohibited or dutiable goods found, either before or after landing, concealed in any such baggage, together with the other contents of the package in which they are found, shall be liable to confiscation.

Penalty for goods being delivered without entry.

Proviso as to passengers' baggage.

LXIV. If, after any goods have been landed and before they have been passed through the Custom House, the importer, owner, or consignee, or his agent, or any one acting on his behalf, removes or attempts to remove them with the intention of defrauding the revenue, such goods shall be liable to confiscation; or, if the goods cannot be recovered, the owner shall be liable, in addition to full Duty, to a penalty not exceeding twice

Penalty for goods being removed after landing and before due entry.

the amount of such Duty, if the goods be capable of being assessed therewith; or, if they be not, to a penalty not exceeding one thousand Rupees for every missing or deficient package of unknown value.

Claims to abatement of Duty on account of damage how to be treated.

LXV. No claim for any abatement or refund of Duty on account of damage alleged to have been sustained before entry shall be allowed in respect of any goods imported into any Port in British India, unless such claim be made in writing, and the damaged condition of such goods be ascertained and certified, on the first examination thereof, by a Custom House Appraiser, or by such other person as the Officer in charge of the Custom House shall appoint for the purpose.

Disposal of damaged goods and levy of Duty thereon.

LXVI. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the Officer in charge of the Custom House, may, after notice in the Official Gazette, be sold by public auction at such time (within thirty days from the date of entry), and at such place, as the Officer in charge of the Custom House shall appoint. The Duty on such goods shall be adjusted on the gross amount realized by their *bonâ fide* sale, as proved by the original account sales, without any abatement or deduction whatsoever, except of so much as represents the Duties payable on the importation thereof. On goods the value of which shall have been fixed under the provisions of Section CLXXIX of this Act no abatement of Duties shall be allowed, unless they be deteriorated to the extent of one-fifth of their value. No abatement of Duty on account of damage shall be allowed on Wines, Spirits, or Beer, or on any other articles on which Duties are levied on quantity and not on value.

Goods derelict and wreck to be treated as Foreign goods.

LXVII. All goods derelict, jetsam, flotsam, and wreck, brought or coming into any Port in British India, shall, at all times, be subject to the same Duties to which goods of the like kind are subject on importation at such Port, unless it shall be shown to the satisfaction of the Officer in charge of the Custom House that such goods are the produce or manufacture of any country or place by virtue whereof they are entitled to be admitted Duty free; or that such goods, if liable to Duty, are entitled to an abatement in respect of damage.

Officer in charge of Custom House may require goods to be weighed or measured on board before landing.

LXVIII. The Officer in charge of the Custom House, whenever he shall see fit, may require that goods brought by Sea, and stowed in bulk, shall be weighed or measured on board-ship before landing, and may levy Duty according to the result of such weighing or measurement.

LXIX. Any portion of an import cargo intended for another Port, or any ship's stores intended for the home voyage, may be declared by the Master or Commander of any vessel as not to be landed, and may thereupon, with the special sanction of the Officer in charge of the Custom House, be retained on board; and such cargo or ship's stores so retained shall not be subject to the payment of Duty. Provided that all such cargo and ship's stores shall be entered in the Export Manifest of the vessel as cargo or ship's stores not landed and on which no Duty has been paid. Nothing in this Section shall prevent the Officer in charge of the Custom House from sealing up, or otherwise securing, if he see reason for so doing, any portion of such cargo or ship's stores during the vessel's stay in Port.

No Duty on portion of import cargo intended for another Port, ship's stores, &c.

WAREHOUSING.

LXX. It shall be lawful for any person who has imported any goods into any warehousing Port in British India to deposit such goods, without payment of Duty on the first entry thereof, in any public or private warehouse, approved, appointed, or licensed under this Act.

Deposit of goods in warehouse without payment of Duty.

LXXI. Every building in any warehousing Port or place which the Chief Customs Authority of the Presidency or place shall from time to time approve or appoint for the purpose shall be a public warehouse for the reception of goods under this Act. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs of the Port or place in which it is situated. The warehouse-keeper shall, to the extent provided in Sections LXXVI and XCIII of this Act, and not otherwise, be responsible for the charge of all goods deposited in his warehouse, and for their due reception therein and delivery therefrom.

Public warehouses.

Responsibility of keeper.

LXXII. The Chief Customs Authority of the Presidency or place may from time to time determine in what divisions of any public warehouse, and in what manner, and on what terms, including rates of rent, any goods, and what sort of goods, may be deposited without payment of Duty on the first entry thereof. A table of the rates of rent so fixed for every public warehouse shall be placed in a conspicuous part thereof.

Chief Customs Authority to decide what goods may be deposited in public warehouse and on what terms.

LXXIII. At any warehousing Port or place the Chief Officer of Customs of the Port or place shall have power to license private warehouses for the reception of goods under this Act without payment of Duty on the first entry thereof. Every license for a private warehouse so granted shall, unless it be otherwise provided in the license, be liable to be revoked after one month's notice by the Chief Officer of Customs of the Port or place in which such warehouse is situated.

Chief Officer of Customs may license private warehouses at any warehousing Port or place.

LXXIV. Every application for a license for a private warehouse shall be in writing and shall be drawn up in the form marked A annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

Form of application for license for private ware houses.

LXXV. Every application for the admission of goods into any public or private warehouse shall be in writing, and shall be drawn up in the form marked B annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

Form of application for the admission of goods into warehouse.

LXXVI. No goods shall be warehoused without payment of Duty on the first entry thereof unless such goods shall have been assessed for Customs Duty in like manner as goods intended to be passed for home consumption. The warehouse-keeper in respect of goods lodged in a public warehouse, and the person who obtained the license in respect of goods lodged in a private warehouse, shall be answerable for the weight or gauge reported by the Custom House Officer who shall have assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in Section XCV of this Act.

No goods to be warehoused without payment of Duty unless assessed for Customs Duty.

Public warehouse-keeper or license-holder of private warehouse to be answerable for weight or gauge.

Nothing in this Section shall interfere with the re-assessment for Duty of warehoused goods on their clearance for home consumption, should an alteration of any Duty or of any fixed valuation for Duty render such re-assessment requisite with reference to the provisions of Section XXIX of this Act.

Saving of the re-assessment of warehoused goods on clearance for home consumption.

LXXVII. When an application shall have been made for the warehousing of any goods under this Act, and when such goods shall have been assessed for Duty as directed in the last preceding Section, the importer, owner, or consignee, or

Bond under what circumstances to be taken. Form and conditions of bond.

his agent, shall be required to execute a bond for the amount of such Duty in the form marked C annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place. Every such bond shall relate to the Duties chargeable on the cargo or portion of the cargo of one vessel only.

Terms of bond to be executed.

LXXVIII. Every bond shall be for twice the amount of Duty assessed on the goods to which it relates, and shall stipulate for the payment, on demand, of any sum due on account of any such goods, together with interest on such sum from the date of demand at such rate, not exceeding six per cent. per annum, as shall be fixed by the Chief Customs Authority of the Presidency or place. Every person who shall execute any such bond shall be bound thereby for the payment of all Duties, interest, and charges that shall be claimable on account of the goods, and of penalties incurred for violation of the Customs law in respect to the same.

Period for which goods may remain warehoused under bond.

LXXIX. When any such bond shall have been executed, the goods to which such bond relates shall be allowed to remain in warehouse for a period not exceeding three years without being liable to the demand of import Duty.

Penalty for improper carrying into warehouse.

LXXX. If any goods entered to be warehoused shall be carried into the warehouse, unless with the authority or under the care of the proper Officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such Officers shall direct, such goods shall be liable to confiscation, and the person so carrying them shall be liable to a penalty not exceeding one thousand Rupees.

Procedure in respect of goods to be warehoused.

LXXXI. When the provisions of Sections LXXV, LXXVI LXXVII, and LXXVIII shall have been complied with in respect to any goods, such goods shall be forwarded in charge of an Officer of Customs to the warehouse in which they are to be deposited. There shall be sent with the goods a pass in which the name of the importing vessel, and of the bonds er, the marks, numbers, and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited, shall be specified. On receipt of the goods into the warehouse, the correctness of the pass, if it be correct, shall be duly certified by the proper Officer, and the pass shall be returned to the Officer in charge of the Custom House, after which the warehousing of such

goods shall be deemed to have been completed. If any goods entered to be warehoused shall be withheld or removed from any proper place of examination before they shall have been examined and certified by the proper Officer, it shall be deemed that such goods have not been duly warehoused, and they shall be liable to confiscation.

Proviso as to confiscation.

LXXXII. When goods are passed by tale or by package, the importer, owner, or consignee of such goods, or his agent, shall, for every omission or mis-description thereof tending to injure the revenue, be liable to a penalty not exceeding ten times the amount of Duty which might have been lost to Government by such omission or mis-description, unless it shall be proved to the satisfaction of the Officer in charge of the Custom House that the variance was accidental. If the quantity or value of any goods shall have been over-stated on importation, the error may be rectified at any time before the warehousing of the goods shall be completed.

Penalty for mis-description of goods.

LXXXIII. No package, butt, cask, or hogshead shall be admitted into any public or private warehouse unless it bear the marks and numbers specified in the pass for its admission. All goods shall be warehoused in the packages, butts, casks, or hogsheads in which they shall have been imported, except as provided in Section XCII of this Act. If any such goods be not so warehoused, or if any alteration be made in goods so warehoused or in the packing thereof, except as provided in the said Section, or if any such goods be removed from the warehouse in which they were originally deposited, except in presence or with the sanction of the proper Officer, or under the proper authority for their delivery, such goods shall be liable to confiscation.

Packages, &c, to be marked and numbered before admission into warehouse.

Proviso as to confiscation.

LXXXIV. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall neglect to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof, he shall, for every such neglect, be liable to a penalty not exceeding fifty Rupees.

Penalty for neglecting to stow goods properly in warehouse.

LXXXV. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall fail, on the requisition of any Officer of Customs, to produce any goods

Or for neglecting to produce goods when required.

which shall have been deposited in such warehouse, and which shall not have been duly cleared and delivered therefrom, he shall, for every such neglect, be liable not only to pay the Duties due on such goods, but also to a penalty not exceeding fifty Rupees in respect of every package or parcel so missing or deficient.

Goods entered to be warehoused if not duly warehoused, or if concealed or removed, liable to be confiscated.

LXXXVI. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or after being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, such goods shall be liable to confiscation.

Officer in charge of Custom House may cause packages lodged in warehouse to be opened and examined.

LXXXVII. The Officer in charge of the Custom House shall have authority at any time to issue his written order to cause any goods or packages lodged in any public or private warehouse to be opened, weighed, or otherwise examined as he shall direct; and after any goods shall have been so opened or examined to cause the same to be sealed or marked in such manner as to him may seem fit. When any goods shall have been so sealed and marked, after examination, they shall not be again opened without permission from the Officer in charge of the Custom House; and when any such goods shall be opened with the permission of such Officer, the packages shall, if it shall seem fit to such Officer, again be sealed or marked as before.

Penalty for holder of license of private warehouse refusing access to Customs Officers.

LXXXVIII. The Officer in charge of the Custom House, or any Officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act; and if the person who has obtained a license for any such private warehouse shall not open the same when required so to do by any Officer entitled under this Act or under any other law to have access thereto, or shall, upon demand made by any such Officer at any time within the hours of business at the Port, refuse access to any such Officer, such person shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to have his license forthwith cancelled and withdrawn.

When bond shall become due for Duty on goods in private warehouse deprived of license.

LXXXIX. Every bond executed for Duty chargeable on goods deposited in any private warehouse shall become due and may be put in suit for the levy of such Duties and other demands of Customs after seven days shall have passed

from the date on which the Officer in charge of the Custom House shall have given notice that the license for such warehouse is withdrawn.

Owners to have access to warehoused goods attended by an Officer of Customs during business hours.

XC. Any importer, owner, or consignee of goods lodged in a public or private warehouse under this Act, or the agent of any such importer, owner, or consignee, shall, at any time within the hours of business, have access to his goods in presence of an Officer of Customs; and an Officer of Customs shall be deputed to accompany any such person upon application for the purpose being made in writing to the Officer in charge of the Custom House. When an Officer of Customs is deputed as above, the person making the application shall, if required so to do, pay into the hands of the Officer in charge of the Custom House a sum sufficient to meet the expense of employing a special Officer for this purpose, whenever the Officer in charge of the Custom House shall find it expedient to employ such special Officer.

Penalty for importer or owner of warehoused goods clandestinely gaining access.

XCI. If the importer, owner, or consignee of any warehoused goods, or the agent or any person in the employ of such importer, owner, or consignee, shall clandestinely open any warehouse, or, except in presence of the proper Officer of Customs, gain access to his goods, such importer, owner, consignee, or agent, shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Goods in warehouse may be sorted, re-packed, &c., by owner, &c.

XCII. With the sanction of the Officer in charge of the Custom House, and after such notice given and under such rules and conditions as the Chief Customs Authority of the Presidency or place shall from time to time prescribe, it shall be lawful for any importer, owner, or consignee of goods, or his agent, either before or after warehousing, to sort, separate, pack, and re-pack any goods and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof (such goods to be re-packed in the packages in which they were imported, or in such other packages as the Officer in charge of the Custom House shall permit); and also to fill up any casks of Wine, Spirits, or Beer from any casks of the same secured in the same warehouse; and also to mix any Wines of the same sort, erasing from the cask all import brands, unless the whole of the Wine so mixed be of the same brand; and also to take such samples of goods as may be allowed by the Officer in charge of the Custom House, with or without entry, and with or without payment of duty, except as the same may eventually become payable on

a deficiency of the original quantity; and after such goods have been so separated and re-packed in proper or approved packages, the Officer in charge of the Custom House may, at the request of the importer, owner, or consignee of such goods, or his agent, cause or permit any refuse, damaged, or surplus goods remaining after such separation or re-packing (or, at the like request, any goods which may not be worth the Duty), to be destroyed and may remit the Duty payable thereon.

Compensation for loss or injury not admissible except in case of proved wilful neglect, &c.

XCIII. No importer, owner, or consignee of goods shall be entitled to claim from the Officer in charge of the Custom House, or from any keeper of a public warehouse, compensation for any loss or injury that may occur to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an Officer of Customs.

Chief Customs Authority may remit Duties on warehoused goods lost or destroyed, and if goods are damaged, Duty to be levied on actual value.

XCIV. If any goods warehoused or entered to be warehoused, or entered to be delivered from a warehouse, shall be lost or destroyed by unavoidable accident or delay, either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs Authority of the Presidency or place may remit the Duties due thereon or return them if paid. Provided that, if any goods be so destroyed in a private warehouse, notice thereof be given to the Officer in charge of the Custom House within forty-eight hours after the discovery of such destruction. If goods lodged in a warehouse shall receive damage through unavoidable accident, they shall be re-assessed for Duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

Import Duty to be on the quantity or value registered at time of importation.

XCV. The import Duty on all goods shall be settled on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever. Provided that, if it shall appear, at the time of clearing any Wines, Spirits, Beer, or Salt from any warehouse, that a deficiency exists, an allowance (on account of ullage and wastage) shall be made in adjusting the Duties thereon, to an extent not exceeding the rates specified below, or in such table as may from time to time be prescribed in this behalf by the local Government and notified in the Official Gazette:—

Proviso as to wines, spirits, beer, or salt.

Rates of ullage or wastage in respect to Wines, Spirits, and Beer in Casks.

For any time not exceeding————	6 months	2½ per Cent.
Exceeding 6 months and not exceeding	12 months...	5 „
Exceeding 12 months and not exceeding	18 months	7½ „
Exceeding 18 months and not exceeding	2 years	10 „
Exceeding 2 years and not exceeding	3 years	12½ „

When Salt is warehoused in a Government Golah or Store-house under charge of a Government Officer, Duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the Duties on Salt warehoused in a private Golah or Store-house, shall be prescribed from time to time by the local Government and notified in the Official Gazette.

Penalty for deficiencies in a private warehouse, if beyond ullage and wastage allowed.

XCVI. If any goods lodged in a private warehouse shall be found to be deficient at the time of delivery therefrom, the person who obtained the license for such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty equal to five times the Duty chargeable on the goods so deficient. Provided that nothing in this Section shall apply to any Wines, Spirits, Beer, or Salt, the deficiency in which is proved to be due solely to ullage or wastage; and that it shall be competent to the Chief Customs Authority of any Presidency or place to direct, in respect to any such article, and for the purposes of this Section, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in the last preceding Section.

Penalty for excess, in private warehouse, over registered quantity.

XCVII. If any goods lodged in a private warehouse shall be found to exceed the registered quantity, such excess, unless accounted for to the satisfaction of the Officer in charge of the Custom House, shall be charged with five times the ordinary Duty thereon. When any penalty shall be incurred under this or the last preceding Section, the goods in respect of which such penalty is incurred shall not be removed until the penalty is paid.

Goods not to be removed from warehouse except after application to the Officer in charge of the Custom House.

XCVIII. No goods shall be removed from any warehouse except after application to the Officer in charge of the Custom House for permission to pass the goods for exportation by Sea to some Foreign Port or place; or for home consumption, in like manner as other goods are passed through the Custom House; or for removal to another warehouse as provided in Sections CV, CVI, CVII, and CVIII of this Act.

XCIX. Application to remove goods from any warehouse shall be made in the form marked D annexed to this Act, or in such other form as the Chief Customs Authority of the Presidency or place may from time to time prescribe. Such application shall ordinarily be made to the Officer in charge of the Custom House twenty-four hours before it is intended so to remove such goods.

Form of application for removal of goods. Twenty-four hours' notice to be given.

C. If any goods shall be taken out of any warehouse, otherwise than as is provided in this Act, the bonder shall forthwith pay the Duties due upon such goods; and every person who shall so take out any goods without payment of Duty, or who shall aid, assist, or be concerned therein, shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If the person so offending be an Officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the importer, owner, or consignee of such goods, no Duty shall be payable in respect of such goods; and any damage so occasioned by such Officer shall, with the sanction of the Chief Customs Authority of the Presidency or place, be repaid by the Officer in charge of the Custom House to such importer, owner, or consignee.

Penalty if goods be taken out of warehouse without entry.

CI. The expenses of carriage, packing, and stowage of goods, on their reception into or removal from a warehouse, shall, if paid by the Officer in charge of the Custom House or by the warehouse-keeper, be chargeable on the goods and be defrayed by the importer, owner, or consignee, in like manner as the Duties of Customs.

Expenses of carriage, packing, &c., to be borne by owners.

CII. If goods be lodged in a public warehouse, the importer, owner, or consignee shall further pay monthly, on receiving a bill or written demand from the same warehouse-keeper, the rent and warehouse dues. If any such bill for rent or warehouse dues be not discharged within ten days from the date of presentation, the Officer in charge of the Custom House shall have power, in liquidation of such demand (any transfer or assignment of the goods notwithstanding), to cause to be sold by public auction, after due notice in the Official Gazette, such sufficient portion of the goods as he may select. Out of the proceeds of such sale the Officer in charge of the Custom House shall first satisfy the demand for the liquidation of which the sale was ordered, and shall then pay over the surplus, if there be any, to the importer, owner, or consignee; provided that application for the same be

Payment of rent and warehouse dues In case of failure, goods may be sold, &c.

Disposal of proceeds.

made within one year from the date of the sale of the goods, or that good reason be shown why such application was not so made.

On goods being removed otherwise than for export, &c, full Duty to be paid.

CIII. If any goods warehoused as provided in this Act shall be removed or taken from the warehouse otherwise than for removal to another warehouse as provided in Sections CV, CVI, CVII, and CVIII of this Act, or for exportation by Sea to some Foreign Port or place; or if any goods shall not have been cleared from the warehouse and so exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse, the Officer in charge of the Custom House shall thereupon demand the full amount of import Duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

On failure to pay Duty, Officer in charge of Custom House may proceed against goods, or under the bond, and may detain goods and sell after ten days, if demand not paid.

CIV. If any importer, owner, or consignee shall fail to pay any Duty or penalty that shall fall due on account of goods warehoused under this Act, it shall be lawful for the Officer in charge of the Custom House either to proceed upon the bond executed by such importer, owner, or consignee, or to cause such portion as to him shall seem fit of the warehoused goods on account of which the Duty or penalty is demanded to be detained in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the importer, owner, or consignee), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand after due notice in the Official Gazette. The proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid over to the importer, owner, or consignee of the goods; provided that application for the same be made within one year from the date of the sale, or that good reason be shown why such application was not so made. No transfer or assignment of goods shall prevent the Officer in charge of the Custom House from proceeding against such goods in the manner above provided for any demand of Customs Duties or penalty claimed thereon.

Disposal of proceeds.

Goods may be removed from one warehouse to another, application being made according to prescribed form.

CV. Any importer, owner, or consignee of goods warehoused under this Act, or any agent of such importer, owner, or consignee, may, with the permission of the Chief Officer of Customs of the Port, and on such conditions and after giving such security as the Chief Customs Authority

of the Presidency or place shall direct, remove goods from one public or private warehouse to another warehouse in the same Port. When any person shall desire so to remove any goods, he shall make application in the form marked E annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe.

Bonded goods may be removed from one Port to another.

CVI. Goods warehoused under this Act at any Port or place in British India may in like manner be removed by Sea or by inland carriage in order to be re-warehoused at any other Port or place in British India in which the like kind of goods may lawfully be warehoused. Such goods may also again in like manner be removed to any other such Port or place to be there again re-warehoused. When any person shall desire so to remove any goods, he shall make application to the Chief Officer of Customs of the Port or place at which they are warehoused, stating the particulars of the goods to be removed, and the name of the Port or place to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs Authority of the Presidency or place shall from time to time prescribe.

Procedure.

Officers at Port of removal to transmit account of goods to Officers at Port of destination. Owner to execute bond for due arrival, &c.

CVII. When permission is granted for the removal of any goods from one warehousing-Port or place to another under the last preceding Section, an account containing the particulars thereof shall be transmitted by the proper Officer of the Port or place of removal to the proper Officer of the Port or place of destination, and the person requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the Duty chargeable on such goods, for the due arrival and warehousing thereof at the Port or place of destination, within such time as the Chief Customs Authority of the Presidency or place shall direct. Such bond may be taken by the proper Officer, either of the Port or place of removal, or of the Port or place of destination, as shall best suit the residence or convenience of the persons interested in such removal. If such bond shall be taken at the Port or place of destination, a certificate thereof, signed by the proper Officer of such Port or place, shall, at the time of the entering of such goods, be produced to the proper Officer of the Port or place of removal, and such bond shall not be discharged unless such goods shall be produced to the proper Officer, and duly re-warehoused at the Port or place of destination, within the time allowed for such removal, or shall be otherwise accounted for to the satisfac-

tion of such Officer; nor until the full Duties due upon any deficiency of such goods, not so accounted for, shall have been paid.

Remover may enter into a general bond.

CVIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as such Chief Customs Authority shall approve, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port or place, and for the due arrival and re-warehousing of such goods at the Port or place of destination, within such time as the said Chief Customs Authority shall direct.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

CIX. Upon the arrival of warehoused goods at the Port or place of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of such last-mentioned goods.

Goods brought into one Indian Port, but intended for another Indian Port, may be trans-shipped without payment of Duty, on security being given.

CX. When goods are brought in any vessel to any Port in British India and application is made for leave to trans-ship such goods for removal to some other Port in British India, such trans-shipment shall be allowed without the payment of Duty at the Port of trans-shipment, provided that the person requiring such trans-shipment shall enter into a bond with such security as may be required of him, in a sum equal at least to the Duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as the Chief Officer of Customs of the Port of trans-shipment shall direct. Such goods shall thereupon be treated in all respects as warehoused goods, removed under the provisions of Sections CVI and CVII of this Act. An Officer of Customs shall, in every case, be deputed to superintend the removal of such goods from vessel to vessel.

On arrival at destination of goods removed under Sec. CX, they may, after formal re-warehousing, be entered for exportation or home use on payment of Duties.

CXI. If, on the arrival at the Port of destination, of goods removed under the last preceding Section, the person making the removal shall be desirous forthwith to export such goods by Sea to some Foreign Port or place or to pay Duty thereon for home consumption without actually lodging the goods in the warehouse for which they had been entered, the Officer in charge of the Custom House at such Port of destination may, after all the form-

alities of entering and examining such goods for re-warehousing shall have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home consumption, upon payment of the Duties due thereon, in like manner as if such goods had been actually lodged in such warehouse. All goods so exported, or for which the Duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

Removal of goods to be noted on the bond, with particulars.

CXII. When any goods warehoused as provided in this Act shall be removed from any public or private warehouse, the Officer in charge of the Custom House shall cause such removal to be noted on the back of the bond Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the Export Pass under which they have been taken away, if removed for exportation by Sea, or of the Import Pass or order, if removed for home consumption, and the amount of Duty (if any) paid.

A register of bonds to be kept. When the bonds are to be cancelled and returned to the obligee.

CXIII. A register shall be kept of all bonds entered into for Customs Duties on goods warehoused as provided in this Act, and entry shall be made in such register of all particulars specified in the last preceding Section. When the register shall show that the entire quantity of the goods covered by any bond has been withdrawn from warehouse, either owing to the goods being passed for home consumption on the payment of Duties, or owing to their re-exportation by Sea to some Foreign Port or place, and when all charges and penalties which have been incurred on account of such goods shall have been paid, it shall be competent to, and shall be the duty of the Officer in charge of the Custom House to cancel such bond as discharged in full, and to deliver it, so cancelled, to the person who shall have executed or who shall be authorized to receive it.

Duty on warehoused goods to be settled within three years.

CXIV. In no case shall the settlement of Duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods in British India.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

CXV. All the provisions of this Act relating to private warehouses shall be applicable to all warehouses wherein the Bengal Bonded Warehouse Association shall receive bonded goods.

EXPORTATION.

CXVI. No vessel shall be entitled to entry outwards, or to take on board any part of her export cargo, until a written application shall have been duly made to the Officer in charge of the Custom House by the Master or Commander of such vessel, or by his authorized agent, nor until an order shall have been given thereon by such Officer for such entry or shipment of cargo. Every application made under this Section shall specify the name, tonnage, and nation of the vessel, the name of the Master or Commander, and the name of every place for which cargo is to be shipped. If any goods be taken on board of any vessel at any Port in British India before she shall have been so entered outwards at such Port, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees.

Permission for entry outwards to be obtained before export cargo is put on board.

Penalty.

CXVII. A period of fifteen working days, after the expiration of the period allowed for discharging import cargo under Section LI of this Act, or such further period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs) for the shipment of export cargo on board of every vessel not exceeding six hundred tons. One additional day shall in like manner be allowed for every fifty tons in excess of six hundred. If the period occupied in the shipment of export cargo be in excess of that allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period. Due allowance shall in such case be made for any period during which a vessel, after the completion of the discharge of import cargo, and before the commencement of the shipment of export cargo, shall be laid up by the withdrawal of the Officer of Customs upon application from the Master or Commander. If the Master or Commander of any vessel so laid up shall, before application is made by him or his agent for an Officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, such Master or Commander shall be liable to a penalty not exceeding one thousand Rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and if not protected by a pass, shall be liable to confiscation.

Period allowed for the shipment of export cargo.

Consequence of exceeding same.

Penalty for lading in the absence of Customs Officer.

CXVIII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday, or on any holiday or day on which the shipping of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be shipped or water-borne to be shipped for exportation from any Port in British India; nor, except with such written permission, shall any goods be so shipped or water-borne to be shipped on any day except between such hours as such Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a Wharf duly appointed for such purpose; nor without the presence of the proper Officer of Customs; nor before due entry outwards of the exporting vessel, and of the goods; nor before such goods shall have been duly cleared for shipment. Any person who shall cause or suffer any goods to be shipped or water-borne to be shipped contrary to any of the provisions of this Section shall, in every such case, be liable to a penalty not exceeding one thousand Rupees; and any goods so unauthorizedly shipped or water-borne for shipment, together with any vessel in which they are being so water-borne, shall be liable to confiscation.

Goods not to be shipped except on proper days and places, nor until entry and clearance.

Penalty for contravention.

CXIX. It shall be lawful for an Officer of Customs to open any package, and fully to examine any goods shipped or brought for shipment at any place in British India.

Customs Officer may open package and examine goods shipped.

CXX. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to send at his discretion one or more Officers of Customs on board of any vessel clearing from such Port. Every Officer of Customs so sent shall remain on board of such vessel by day and by night, until it shall be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the shipment of cargo may take place without the presence of an Officer of Customs.

Officer in charge of Custom House may send Officers of Customs on board of any vessel clearing from Port

And may allow shipment without presence of Officer.

CXXI. Every Master or Commander of a vessel who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty not exceeding five hundred Rupees for each day during which

Penalty for refusal to receive on board a deputed Officer of Customs.

such Officer shall not be received on board; and the vessel shall not be allowed to take in cargo until the penalty is paid.

One servant to be received on board with each Officer of Customs

Accommodation of Officer, &c.

CXXII. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs under Section CXX of this Act, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall in every such case be liable to a penalty not exceeding five hundred Rupees.

Penalty.

Exporter to deliver shipping bill before shipping any goods.

CXXIII. No goods shall be shipped or water-borne to be shipped for exportation, until the exporter or his agent shall have filled in and delivered to the Officer in charge of the Custom House, or other proper Officer, a shipping bill of such goods in the form marked F appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

On entry outwards, boat-note to be given for the shipping and landing.

CXXIV. Before any warehoused goods, or goods subject to Duties of Excise, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular rules or restrictions, shall be permitted to be exported, the exporter or his agent shall, if required so to do, give security by bond in such sum, not exceeding twice the Duty leviable on such goods, as the Officer in charge of the Custom House shall direct, with one sufficient surety that such goods shall be duly shipped, exported, and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such Officer.

Boat-note

CXXV. When any goods shall be sent for the purpose of being shipped for exportation on board of any vessel, there shall be sent with each boat-load or other separate despatch a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof. Each boat-note shall be signed by the proper Officer of Customs, and shall be delivered to the Officer of Customs who is on board of the vessel on which such goods are to be shipped, if any such Officer be on board. If no such Officer be on board, every such boat-note shall be delivered to the Master

or Commander of the vessel, or to an Officer of the vessel appointed by such Master or Commander to receive it. If any person so receiving any such boat-note shall fail to deliver it when required so to do by any Officer of Customs authorized to make such requisition, such person shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for non-delivery of boat-note.

CXXVI. No vessel, whether laden, partially laden, or in ballast, shall depart from any Port in British India until a Port-clearance shall have been granted by the Officer in charge of the Custom House or other Officer duly authorized to grant the same. Every application for Port-clearance shall be made by the Master or Commander at least twenty-four hours before the intended departure of the vessel; and every Master or Commander of a vessel so applying for Port-clearance shall answer to the proper Officer of Customs such questions touching her departure and destination as shall be demanded of him. If any Master or Commander of a vessel shall attempt to depart without a Port-clearance, such Master or Commander shall be liable to a penalty not exceeding five hundred Rupees. If any vessel shall actually depart without a Port-clearance, the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees; and such penalty may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of departure without Port-clearance, purporting to be signed by the Chief Officer of Customs of the Port from which any vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

No vessel to depart without a Port-clearance.

Penalties.

CXXVII. Except when duly appointed by the Master Attendant at any Port, or by some other Officer duly empowered in that behalf by the local Government, no Pilot shall take charge of any vessel proceeding to Sea, unless the Master or Commander of such vessel shall produce a Port-clearance. Every person convicted before a Magistrate of an infraction of this rule, shall be liable to a penalty not exceeding one thousand Rupees.

No Pilot to take charge of any vessel proceeding to Sea without production of Port-clearance.

Penalty.

CXXVIII. The Master or Commander of every vessel intending to leave any port in British India shall, at the time of applying for Port-clearance, deliver to the Officer in charge of the Custom House, or other duly authorized Officer, a Manifest in duplicate according to such form as may

The Master of a vessel, on applying for Port-clearance, to deliver a Manifest and certificates.

from time to time be prescribed by the Chief Customs Authority of the Presidency or place, containing a full and true specification of all goods to be exported in the vessel; and shall also deliver to the Officer in charge of the Custom House, or other duly authorized Officer, such certificates as the Officer in charge of the Custom House, acting under the general instructions of such Chief Customs Authority, shall require. The Officer in charge of the Custom House, or other duly authorized Officer, when satisfied with the said certificates, and as to the correctness of the Manifest, shall grant a Port-clearance to the Master or Commander and shall return at the same time to such Master or Commander one copy of the Manifest duly countersigned by the proper Officer of Customs.

Port-clearance may be refused unless all documents are delivered and charges paid.

CXXIX. It shall be competent to the Officer in charge of the Custom House to refuse Port-clearance to any vessel until the required Manifest and certificates are produced, and until all Port-dues and other charges and penalties due by such vessel, or by the Master or Commander thereof, are duly paid or their payment secured by such guarantee, or by a deposit at such rate as the Officer in charge of the Custom House shall direct.

Certain goods if entered in Manifest and not shipped, liable to confiscation. Penalty for shipment of goods not in Manifest, &c.

CXXX. If any goods liable to Duty on importation, or taken from a warehouse to be exported, or entitled to drawback on exportation, which are enumerated in the Manifest of any vessel, shall not be duly shipped before the departure of such vessel, or shall not be duly certified by the proper Officer as short-shipped, such goods shall be liable to confiscation. If any goods not enumerated in such Manifest shall be taken on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding fifty Rupees in respect of every package of such goods. If any goods duly shipped on board of any such vessel be landed at any place other than that for which they shall have been so cleared, the Master or Commander of such vessel shall, unless the circumstance be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty not exceeding three times the value of such goods so landed.

Additional charge on goods passed for shipment after Port-clearance has been granted.

CXXXI. When goods are passed through the Custom House for shipment on an application presented after Port-clearance shall have been granted, two per cent. upon the market value of any such goods not liable to Duty or liable to specific Duties according to weight or quantity only, or to Duty according to value, and upon the Tariff value of

goods so passed, which are liable to Duties on fixed Tariff valuation shall in every case be levied in addition to any Duty to which such goods shall be ordinarily liable. Provided that nothing in this Section shall be deemed to apply to any shipment of Treasure or Opium.

Duty on goods not shipped or re-landed may be returned on application.

CXXXII. Upon an application being made to the Officer in charge of the Custom House, the Duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such Duty was paid. Provided that no such refund shall be allowed unless application to re-land shall have been made, or notice of non-shipment shall have been given, before the vessel on which such goods were intended to be shipped, or from which they were re-landed, shall have left the Port.

Proviso.

Stations may be appointed at which outward-bound vessels shall bring to to land Officers of Customs.

CXXXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint, for any Port within such Presidency or place, stations at which any vessel departing from such Port may be required to bring to for the landing from such vessel of Officers of Customs, or for further examination previous to such departure.

Penalties in case of vessels not bringing to at prescribed stations.

CXXXIV. If the Master or Commander of any vessel departing from any Port in British India shall, when so required, fail to bring to at any station that shall have been appointed by the Chief Customs Authority of any Presidency or place under the last preceding Section, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If any vessel shall actually depart after failing to bring to when required, at any station appointed under the last preceding Section, the penalty leviable under this Section from the Master or Commander of such vessel may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of such failure to bring to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *primâ facie* proof of the fact so certified.

Goods re-landed from a vessel returning to Port, or putting into another Port, how to be dealt with.

CXXXV. If any vessel, after having cleared from any Port in British India, shall, without having discharged her cargo, return to such Port, or put into any other Port in British India not being a Free Port, any owner or shipper of cargo in such vessel, or the agent of any such owner or

shipper, if he shall desire to land the same or any portion thereof for re-export, may make application to the Officer in charge of the Custom House, who, if he grant such application, shall thereupon send an Officer of Customs to watch the vessel and to take charge of the cargo during such re-landing or removal from on board. Goods on board of such vessel shall not be allowed to be trans-shipped or re-exported free of Duty, by reason of the previous settlement of Duty at the time of first export, unless such goods shall be lodged and shall remain under charge of an Officer of Customs, in a place appointed by the Officer in charge of the Custom House, until the time of re-export. All charges attending such custody shall be borne by the exporter.

Vessel returning to Port may enter and land goods under Import rules.

CXXXVI. In any case of the return of any vessel to Port after Port-clearance, it shall be lawful for the Master or Commander of such vessel, or for any owner or shipper of cargo therein, to enter such vessel and to land such cargo under the rules for the importation of goods. In every such case the export Duty shall be refunded to, and the amount paid in drawback shall be reclaimed from, such owner or shipper; and if any goods, on account of which drawback has been paid, be not found on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the Officer in charge of the Custom House.

Penalty for deficiency.

Drawback.

Amount of drawback allowable on re-export.

CXXXVII. Upon the re-export by Sea, to any Foreign Port or place, of any goods, except Salt or Opium, imported by Sea into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, seven-eighths of such Duty shall be repaid as drawback, and one-eighth shall be retained as reserved Duty. Provided that in every such case the goods be identified to the satisfaction of the Officer in charge of the Custom House; and that the re-export be made within two years from the date of importation, as shown by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place shall, on sufficient cause for such extension being shown, in any case determine. No re-payment shall be made under this Section on account of any article entered in the Export Manifest of the vessel as Ship's Stores. Articles on which, though they be not country articles, an export Duty is chargeable by law,

Conditions for grant of drawback.

shall not, on re-exportation, be entitled to claim exemption from such export Duty by reason of their having paid Duty on importation. But it shall be lawful for the said Chief Customs Authority in any such case to direct that no reservation of any part of the import Duty be made on the re-exportation of such articles.

Time to claim and demand payment of drawback.

CXXXVIII. No payment of drawback shall be made upon any goods re-exported from any Port in British India, unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within one year from the date of entry for shipment. No such payment of drawback shall be made until the vessel carrying the goods has put out to Sea.

Drawback not allowed on goods of value less than amount claimed. Such goods liable to confiscation.

CXXXIX. No drawback shall be allowed upon the exportation of any goods entered for drawback, which shall be of less value than the amount of the drawback claimed. All such goods so entered shall be liable to confiscation.

No drawback on goods not entered in Export Manifest.

CXL. No drawback shall be allowed upon goods not included in the Export Manifest.

No drawback allowed except on goods exported out of India

CXLI. No drawback shall be allowed upon goods exported from one Port in British India to another such Port, not being a Free Port. But drawback may be allowed upon goods which, after having been charged with Duty at one Port in British India and thence exported to another such Port not being a Free Port, are thence again re-exported by Sea to a Foreign Port or place. Provided that in every such case the goods be identified to the satisfaction of the Officer in charge of the Custom House at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

Proviso.

Declaration to be made by parties claiming drawback.

CXLII. Any person, or the duly authorized agent of any person, claiming drawback on any goods duly exported shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed, and are not intended to be re-landed, at any Port in British India; and that such person was, at the time of entry and shipment, and continues to be, entitled to drawback thereon.

CXLIII. If any goods, on the entry of which for re-export drawback shall have been paid, shall not be duly exported to a Foreign Port or place, or shall be un-shipped or re-landed at any Port in British India (not having been duly re-landed or discharged as short-shipped under the care of an Officer of Customs, or under Section CXXXV or Section CXXXVI of this Act), such goods, together with any vessel used in so un-shipping or re-landing them, shall be liable to confiscation; and the Master or Commander of the vessel from which such goods shall be so un-shipped or re-landed, and any person by whom or by whose orders or means such goods shall be so un-shipped or re-landed, or who shall aid or be concerned in such un-shipping or re-landing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand Rupees.

Drawback goods, if not exported, or if re-landed, liable to confiscation, and parties concerned to penalty.

CXLIV. A drawback of the whole of the Duties of Customs shall be allowed for wine intended for the consumption of any Officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine shall have been warehoused without payment of Duty on the first entry thereof. The quantity of wine on which drawback may be so allowed in any one year for the use of any such Officer shall not exceed the proportions specified below; that is to say:—

Drawback of Duties on wine allowed for Officers of the Navy.

	Gallons.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate	630
Captain of 3rd, 4th, and 5th rate	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, and for every Marine Officer, Master, Purser, or Surgeon ...	105

CXLV. Every person clearing and claiming drawback for wine as provided in the last preceding Section shall state in the entry the name of the Officer for whose use such wine is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed. All such wine shall be delivered into the charge of the proper Officers of Customs at the Port of shipment, to be shipped under their care; and when the Officer commanding the ship shall have certified the receipt of such wine into his charge, and the proper Officer of Cus-

Persons entering such wine for drawback to declare the name and rank of Officer claiming the same.

toms shall have certified the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine from one Naval Officer to another, &c.

CXLVI. The Officer in charge of the Custom House may permit the transfer of any such wine from one Naval Officer to another Naval Officer, on board of the same or of any other such ship, as part of his authorized proportion; or may permit the trans-shipment of any such wine from one ship to another for the use of the same Naval Officer; or the re-landing and warehousing of any such wine for future re-shipment. The Officer in charge of the Custom House may also receive back the Duties for any such wine, and allow the same to be cleared for home consumption.

Wine not laden, or unladen without permission, liable to confiscation.

CXLVII. If any such wine be not laden on board of the ship for which it was intended, or be unladen from such ship without the permission of the proper Officer of Customs, such wine shall be liable to confiscation.

Provisions and stores for Her Majesty's Navy exempt from Duty.

CXLVIII. Provisions and stores for the use of Her Majesty's Navy shall, in like manner, be passed free of Duty; and where Duties shall have been paid on such provisions and stores, drawback of such Duties, whether of Customs or Excise, shall be allowed on receipt of application in writing from the Officer commanding the ship for which they are intended, or from some other Officer duly authorized to make such application.

Coasting Trade.

No Duties on goods carried in coasting vessel.

Proviso.

CXLIX. No Duties of Customs shall be levied on any goods lawfully carried in any coasting vessel. Provided that nothing in this Section shall apply to Opium, Salt, or Spirits manufactured after the English method; or to goods brought from any Foreign Port or place to any Port in British India, and there trans-shipped for, or thence carried to, any other Port in British India without payment of Duty; or to goods removed in bond.

No drawback for goods shipped in a coasting vessel.

CL. No drawback shall be allowed for any goods shipped in any coasting vessel; but this shall not interfere with the allowance of drawback for goods duly manifested and exported by Sea to any Foreign Port or place in any Native vessel, other than a coasting vessel.

CLI. The local Government, acting under the general instructions of the Government of India, may from time to time determine, by rules to be published in the Official Gazette, on what conditions, and on what conditions only, goods may be carried coastwise, though not shipped at any Port in British India to be so carried; also in what cases, and in what cases only, goods may be shipped in a vessel to be carried coastwise, before all goods brought in such vessel from a Foreign Port or place shall have been unladen. If, in contravention of any such rules so published, any goods shall be taken into or put out of any coasting vessel; or any coasting vessel shall touch at any Foreign Port or place, or deviate from her voyage, unless forced by unavoidable circumstances; or if the Master or Commander of any coasting vessel which shall have touched at a Foreign Port or place shall fail to declare the same in writing to the Officer in charge of the Custom House at the Port in British India at which such vessel shall afterwards first arrive, the Master or Commander of such vessel shall be liable to a penalty not exceeding 1,000 Rupees, and shall further be liable to pay double Duty upon all goods landed or shipped at such Foreign Port or place, in addition to the ordinary Duty which shall in every case be levied on such goods.

Local Government may regulate carriage of goods coastwise.

Penalty for contravention.

CLII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday or on any holiday or day on which the shipping or landing of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be un-shipped from any vessel arriving coastwise, or be shipped, or waterborne to be shipped, for carriage coastwise, at any Port in British India; nor, except with such written permission, shall any goods be so un-shipped, or shipped, or waterborne to be shipped, on any day except between such hours as the Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence or authority of the proper Officer of Customs. Any person who shall cause or suffer any goods to be un-shipped, shipped, or water-borne to be shipped, contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding five hundred Rupees: and any goods so unauthorizedly un-shipped, shipped, or removed for shipment, shall be liable to confiscation.

Times and places for shipping of goods.

Penalty for contravention.

CLIII. The Master or Commander of every coasting vessel shall keep, or cause to be kept, a cargo-book in which shall be stated the name of the Master or Commander, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound. At every Port of lading such Master or Commander shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein, or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him. At every Port of discharge of any such goods, such Master or Commander shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel. The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered. Every such Master or Commander shall, on demand, produce his cargo-book for the inspection of any Officer of Customs, and such Officer shall be at liberty to make any note or remark therein; and if, upon examination, any package entered in the cargo-book as containing Foreign goods, shall be found not to contain such goods such package, with its contents, shall be liable to confiscation; or if any package shall be found to contain Foreign goods not entered, or not entered as such in such book, such goods shall be liable to confiscation. If any such Master or Commander shall fail correctly to keep such cargo-book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered be not on board, the Master or Commander of such vessel shall be liable to a penalty not exceeding five hundred Rupees.

Rules respecting cargo-book to be kept by Masters of coasting vessels.

Penalty for breach of rules.

CLIV. Before any coasting vessel shall depart from the Port of lading, an account, with a duplicate thereof in the form marked G appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place shall be filled in and signed by the Master or Commander and delivered to the Officer in charge of the Custom House. Such Officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage and the pass for the goods expressed therein.

Coasting vessels to deliver account and obtain Port-clearance before leaving Port of lading.

Penalty in case of account being false.

If any such account be false, the Master or Commander shall be liable to a penalty not exceeding five hundred Rupees.

Officer in charge of Custom House may require a bond before Port-clearance is granted.

CLV. The Officer in charge of the Custom House may, on good and sufficient reason, refuse Port-clearance to any vessel declared to be bound to any Port in British India, unless the owner, agent, Master, or Commander shall give a bond with sufficient security for the production to the Officer in charge of the Custom House of a certificate from an Officer of the Port to which such vessel is said to be bound, of her arrival at such Port, within a fair and reasonable time to be prescribed in each case by the Officer requiring the bond. On failure to produce such certificate, or to show sufficient reason for its non-production, the parties to the bond shall be bound to pay a penal sum equal to double the amount of Customs Duties which would have been chargable on the export cargo of the vessel had she been declared to be bound to a Foreign Port.

Penalty for failure to produce certificate.

Grant and revocation of general pass.

CLVI. The Chief Customs Authority of any Presidency or place may, on cause being shown, permit a general pass to be given, on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unlading, of any coasting Steam vessel at any Ports of despatch or destination, or at any intermediate Ports at which she may touch for the purpose of receiving goods or passengers. Any such general pass may be revoked by notice in writing under the hand of the proper Officer, delivered to the Master or Commander, or to the owner of such Steam vessel, or to any of the crew on board.

Time for delivery of pass, and penalty for failure.

CLVII. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the cargo is to be discharged noted thereon, shall be delivered to an Officer of the Port, who shall note thereon the date of delivery. Any Master or Commander who shall fail so to deliver a pass within twenty-four hours after arrival, shall be liable to a penalty not exceeding two hundred Rupees.

Goods on coasting vessel if excisable not to be unladen without due permission.

CLVIII. If any of the goods on board of any coasting vessel be subject to any Duty of Excise, such goods shall not be unladen without the permission of the proper Officer of Excise.

CLIX. If, contrary to the provisions of this or any other Act relating to the Customs, any goods shall be laden on board of any vessel in any Port or place in British India and carried coastwise, or any goods which have been brought coastwise shall be unladen in such Port or place, or any goods shall be found on board of any coasting vessel without being entered in the clearance thereof, such goods shall be liable to confiscation, and the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding five hundred Rupees.

Penalty for breach in respect of lading carrying coastwise, and unlading.

CLX. Any duly empowered Officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board and all goods then lading or unlading, and may demand the production of any document which ought to be on board of any such vessel. The Officer in charge of the Custom House may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection. If the Master or Commander of any such vessel shall refuse to bring any such document to the Officer in charge of the Custom House when so required, such Master or Commander shall be liable to a penalty not exceeding two hundred Rupees.

Customs Officers may go on board and examine any coasting vessel.

Penalty for refusal to produce document.

Cargo Boats.

CLXI. It shall be lawful for the local Government of any Presidency or place to declare, with regard to any Port within its jurisdiction, by Notification in the Official Gazette, that after a stated date no boat which shall not have been duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port. After the issue of such Notification with regard to any Port, any goods found within the limits of such Port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Officer in charge of the Custom House, be liable to confiscation.

Local Government may prohibit plying of unlicensed cargo-boats.

Goods found in unlicensed cargo-boats may be confiscated.

CLXII. It shall be lawful for the Chief Officer of Customs of any Port with regard to which a Notification shall have been issued under the last preceding Section, to issue licenses for, and to make registration of, cargo

Issue of licenses.

boats, under such rules and on payment of such fees as the local Government shall from time to time prescribe. Any table of fees prescribed under this Section shall be published in the Official Gazette.

Spirits.

Rules for removal of spirits from distillery without payment of Duty, and for exportation thereof.

CLXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to prescribe from time to time the conditions on which and the rules under which spirits manufactured in British India after the English method may be removed from any licensed distillery for exportation without payment of Duty of Excise. The person so removing any such spirits shall execute to the Government a bond with one or more sureties, in the form marked H annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe, for the payment of Duty on such portion of the said spirits as shall not be exported within four months from the date of the bond, and upon any portion which shall be exported to any other Port in British India, not being a Free Port, but proof of the landing whereof and of payment of Duty of Customs whereon at the Port of destination shall not be furnished to the satisfaction of the proper Officer within six months from the date of the bond. It shall be lawful for the Chief Officer of Customs of the Port of exportation to extend for a further term, not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof that Duty has been paid.

Spirits for export to be taken direct from distillery to Custom House under pass.

CLXIV. Spirits for exportation under bond for the Duty of Excise shall be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the Officers of Excise.

Rules to be observed in the exportation of spirits.

CLXV. Spirits brought to the Custom House for exportation by Sea shall, previous to shipment, be gauged and proved by an Officer of Customs. Any drawback to be allowed for spirits on which Duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and gauge; and the quantity of spirits for which credit is to be given in the settlement of any bond shall be determined in the same manner.

CLXVI. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom House, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the local Government and notified in the Official Gazette.

Duty to be recovered on any deficiency in spirits under bond.

CLXVII. A drawback of Duty of Excise paid on spirits manufactured in British India after the English method, and exported to any Foreign Port or place under the provisions of Section CXXIV of this Act, shall be allowed by the Officer in charge of the Custom House at the Port of exportation. Provided that the exportation be made within one year from the date of payment of such Duty of Excise, and that the spirits, when brought to the Custom House, are accompanied by the pass in which such payment is certified.

Drawback of Excise Duty on spirits manufactured after the English method.

CLXVIII. No drawback shall be allowed on spirits exported from any Port in British India to any other Port in British India not being a Free Port. But it shall be lawful, on the conditions and under the rules prescribed from time to time under Section CLXIII of this Act, to export from any such Port to any other such Port, under bond for the Duty of Excise, spirits manufactured in British India after the English method. Every such bond shall be cancelled on the production, by the exporter or his agent, of a certificate from the Officer in charge of the Custom House at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the Local Government and notified in the Official Gazette.

No drawback allowed on spirits exported to Indian Ports not being Free Ports, but such spirits may be exported under bond.

CLXIX. Spirits manufactured in British India after the English method and exported under bond for the Duty of Excise from any Port in British India to any other Port in British India not being a Free Port, shall be chargeable at the Port of destination with Duties of Customs at the ordinary rate fixed for Duties on spirits of the like kind and strength imported into such Port.

Duty on spirits exported from one Indian Port to another how to be adjusted.

CLXX. Any Rum Shrub, cordial, and other such liquor prepared in a licensed distillery under supervision of the Surveyor or Officer in charge of the distillery, shall be charged with Duty according to the quantity of spirit used in its preparation as ascertained by such Surveyor or

Rum Shrub, &c., how to be charged with Duty. May be exported under the same rules as spirits.

Officer. The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor. When any such liquor is removed for exportation, without payment of Duty of Excise, the bond to be executed by the person removing it shall be in the form marked H annexed to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

Spirits intended for exportation may be removed for local consumption.

CLXXI. Spirits brought to the Custom House for exportation under bond for the Duty of Excise may, on payment of such Duty, be removed for local consumption under passes to be granted for that purpose by the Officers of Excise. Credit for every such payment shall be given on settlement of the bond to which it relates.

Conditions of drawback and remission of Duty on spirits.

Re-land of spirits shipped.

CLXXII. No drawback shall be allowed for any spirits on which Duty has been paid, nor shall the Duty due on any spirits under bond be remitted, unless the spirits shall be shipped from the Custom House, and in a vessel whereon an Officer of Customs has been appointed to superintend the receipt of export cargo. Spirits shipped for exportation shall not be re-landed without a special pass from an Officer of Excise in addition to the usual order of the Officer in charge of the Custom House.

Penalty for irregularly re-landing spirituous liquors.

CLXXIII. Every person who, without a special pass from an Officer of Excise at the place of exportation, re-lands or attempts to re-land any spirituous liquor shipped for exportation, shall for every such offence be liable to a penalty not exceeding five hundred Rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart, or animal employed in conveying it, shall be liable to confiscation.

AGENTS.

Agents must be duly authorized.

CLXXIV. No person shall act in any Custom House as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods, or baggage, unless authorized so to do by the Officer in charge of the Custom House. It shall be lawful for such Officer to require any person so authorized to give a bond with sufficient securities, in any sum not exceeding five thousand Rupees, for the faithful behaviour of such person, as regards the Custom House Regulations and Officers. Every person who, not

Penalty for acting without authority.

being so authorized, shall act as an agent, shall for every such offence be liable to a penalty not exceeding five hundred Rupees.

Agent to produce authority if required.

CLXXV. When any person shall make application to any Officer of Customs to transact any business on behalf of any other person, such Officer may require the person so applying to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse to transact such business. The clerk or servant or known agent of any person or of any mercantile Firm may transact business at the Custom House, on account of such person or Firm, if such person or a member of such Firm shall identify to the Officer in charge of the Custom House the person so empowered to transact his or their business, and shall deposit with such Officer a written authority duly signed, empowering such Officer to pay to such person all drawbacks, refunds, and other monies for which he shall produce receipts.

Duplicate Bills of Entry, &c.

Importer or exporter to deliver a duplicate of the bill of entry, or shipping bill, if required.

CLXXVI. Upon the entry or clearance of any goods, for importation or exportation, the importer, exporter, owner, or consignee, or the agent of such importer, exporter, owner, or consignee, shall, if the Officer in charge of the Custom House so require, deliver to such Officer a duplicate of the bill of entry or shipping bill thereof. In such duplicate all sums and numbers may be expressed in figures.

Penalty for non-compliance with the foregoing provision.

CLXXVII. Every importer, exporter, owner, or consignee, and every agent of any such importer, exporter, owner, or consignee, who shall willfully fail to comply with the provisions of the last preceding Section, shall be liable to a penalty not exceeding two hundred Rupees.

Taking of Samples.

Officer in charge of Custom House may take samples of goods.

CLXXVIII. An Officer in charge of a Custom House may, on the entry or clearance of any goods or at any time while such goods are being passed through the Custom House, take samples of such goods for examination, or for ascertaining the value thereof on which Duties are payable, or for any

other necessary purpose. Every such sample shall, if the owner so desire, and if it be possible, be restored to the owner; otherwise it shall be disposed of and accounted for to the owner as the Officer in charge of the Custom House shall direct.

Miscellaneous Provisions

CLXXIX. It shall be lawful for the local Government of any Presidency or place, with the sanction of the Governor General of India in Council, to fix from time to time, by notice in the Official Gazette, a value for any article liable to *ad valorem* Duty; and the value so fixed shall, until it is altered by a similar notice, be taken to be the value of such article for the purpose of levying Duty on the same.

Local Government may, with sanction, fix value of *ad valorem* articles.

CLXXX. In all cases in which goods are liable to Duty according to the value thereof, and in which no value shall have been fixed by a general tariff or under the last preceding Section, the value shall be assessed at the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the Duties payable on the importation thereof shall amount to.

Assessment of goods liable to Duty according to value.

CLXXXI. Any person entering any timber or wood chargeable with Duty by measurement shall, at his own expense, pile, sort, frame, or otherwise place the same in such manner as the Officer in charge of the Custom House shall deem necessary to enable the Officers of Customs to measure and take account thereof. In all cases in which timber or wood is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the Officers on account of interstices.

Expense of piling, &c., timber chargeable by measurement, by whom to be borne. No allowance for interstices.

CLXXXII. If two or more vessels belonging to the same owner be at any Port in British India at the same time, any articles of Marine Stores in use or ordinarily shipped for use on board may, at the discretion of the Officer in charge of the Custom House, be trans-shipped from one such vessel to any other such vessel without payment of import Duty.

Trans-shipment of stores from one vessel to another of the same owner without payment of Duty.

CLXXXIII. Provisions and other such Ship's Stores warehoused at the time of importation may be exported without payment of Duty for use and consumption on board of any vessel proceeding to a Foreign Port or place, Articles of Indian produce or manufacture, including Rum, required for use on board of any vessel proceeding to any Foreign Port of place, may also be exported free of Duty, whether of Customs or Excise, in such quantities as the Officer in charge of the Custom House shall determine, with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart. Provided that no such Rum shall be shipped as stores free of Duty on any vessel not going to a Foreign Port or place, or going on a voyage of less than thirty days' probable duration.

Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports may be exported Duty free on certain conditions.

CLXXXIV. If any dispute shall arise as to the proper rate of Duty payable in respect of any goods imported into, or exported from, any Port in British India, the importer, exporter, owner, or consignee of such goods, or his agent, shall deposit in the hands of the Officer in charge of the Custom House at the Port of importation or exportation respectively, the amount of Duty demanded by such Officer, pending the decision of the Chief Customs Authority. Upon payment of such deposit and compliance with the provisions of this Act relating to the entry of such goods, the Officer in charge of the Custom House shall cause the goods to be delivered to such importer, exporter, owner, or consignee, or his agent.

In case of dispute, the Duty to be deposited pending orders of Chief Customs Authority.

CLXXXV. When Duty or other Customs dues or charges have been short-levied through inadvertence, error, or mis-construction on the part of the Officers of Customs; or when Duty, after having been levied, has been erroneously refunded, the person chargeable with the Duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the date of the first assessment or making of the refund; and it shall be lawful for the Officers of Customs to refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

Payment of Duties short-levied or erroneously refunded.

CLXXXVI. No Duty or other Customs dues or charges which shall have been charged and paid, and of which, or of a portion of which, repayment is claimed in consequence of the same having been charged or paid under an erroneous

No refund of charges erroneously levied or paid, unless application be made within six months

ous construction of law or from other error, shall be returned, unless such claim is made within six months from the date of such payment.

Importer and exporter to pay expense incidental to compliance with Custom House rules.

CLXXXVII. The un-shipping, carrying, shipping, and landing of all goods, and the bringing of them to the proper place of examination or weighing, and the putting of them into and out of the scales, and the opening, bulking, sorting, lotting, making, and numbering of goods, where such operations are necessary or permitted, and the removing of goods to, and placing of them in, the proper place of deposit, shall be performed by or at the expense of the importer, exporter, owner, or consignee of such goods.

No compensation for loss or injury except on proof of wilful neglect.

CLXXXVIII. No importer, exporter, owner, or consignee of goods shall be entitled to claim from any Officer of Customs compensation for any loss or injury that may occur to such goods at any time while they remain or are lawfully detained in any Custom House, or on any Custom House Wharf, or under charge of any Officer of Customs, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of an Officer of Customs.

Rates of wharfage fees to be fixed by the Chief Customs Authority.

CLXXXIX. The Chief Customs Authority of any Presidency or place may from time to time fix the rate to be charged on goods left on any Custom House Wharf or other authorized landing place, or part of the Custom House premises, for a period exceeding that prescribed by such Chief Customs Authority.

Saving of anchorage and harbour dues: also special dues on opium, tobacco, ganja, spirits, and salt.

CXC. Nothing contained in this Act shall be construed to prevent the levy of any anchorage or harbour dues now leviable at any Port in British India, or the levy of any special Duties on Opium, Tobacco, Ganja, Spirits, or Salt, under any law which is or shall be in force in any part of British India.

Duplicates may be granted and amendments made on payment of fee.

CXCI. A duplicate of any certificate, Manifest, Bill, or other Custom House document, may, on payment of a fee of not less than one Rupee and not more than ten Rupees, be furnished, at the discretion of the Officer in charge of the Custom House, if he is satisfied that no fraud has been committed or is intended. The Officer in charge of the Custom House may also authorize any amendment to be made in any document, after

it has been entered and recorded in the Custom House, upon payment of a like fee for every document so amended.

Customs Officers may be exempted from service on any jury or inquest.

CXCII. No Commissioner or Collector of Customs or Officer of Customs, whom a Commissioner or Collector of Customs shall deem it necessary to exempt on ground of public duty, shall be compelled to serve on any jury or inquest.

Offences and Penalties.

Penalty for Commanders of tug-steamers or pilot-vessels receiving or discharging any goods without due authority.

CXCIII. If any goods be put on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound, or if any goods be put out of any tug-steamer or pilot-vessel for the purpose of being put on board of any outward-bound vessel, or if any goods on which drawback shall have been granted shall be put on board of any tug-steamer or pilot-vessel for the purpose of being re-landed without the authority of the Officers of Customs, such goods shall be liable to confiscation, and the Master or Commander of such tug-steamer or pilot-vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for shipping, landing, concealing, &c., contrary to Act.

CXCIV. Any person shipping or landing goods, or aiding in the shipment or landing of goods, or knowingly keeping or concealing, or knowingly permitting or procuring to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; and any person who shall be found to have been on board of any vessel liable to confiscation under Section XIII of this Act, while such vessel was within any bay, river, creek, or arm of the Sea which had not then been declared to be, and was not then existing as a Port for the landing or shipment of goods, shall be liable to a penalty not exceeding one thousand Rupees.

Vessels in Port with a cargo and afterwards found in ballast, and cargo unaccounted for, liable to confiscation.

CXCV. If any vessel which shall have been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek, or arm of the Sea in British India, light or in ballast, and if the Master or Commander be unable to give a due account of the Port or place in British India where such vessel lawfully discharged her cargo, such vessel shall be liable to confiscation.

CXCVI. The confiscation of any vessel shall be deemed to include her tackle, apparel, and furniture. The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof. Every boat, cart, or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

Tackle, &c., and packages and contents included in confiscation of vessels and goods. Also conveyances used in removal.

CXCVII. If any person in charge of or owning a vessel shall have become liable to any fine or penalty on account of any act or omission relating to the Customs, the Officer in charge of the Custom House may refuse Port-clearance to such vessel until the fine or penalty be discharged. If any person passing goods through the Custom House shall have become liable to any fine or penalty, the Officer in charge of the Custom House may detain such goods until the fine or penalty be discharged.

Goods may be detained, and Port-clearance refused pending the payment of fines incurred.

CXCVIII. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this or any other Act relating to the Customs, may be detained by any Officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be detained.

CXCIX. Any vessel or goods liable to confiscation may be seized, and any person liable to be detained under this or any other Act relating to the Customs, may be detained in any place, either upon land or water, by any Officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods, and persons may be seized or detained.

CC. Every vessel, and all goods seized on the ground that they are liable to confiscation, shall, as soon as conveniently may be, be delivered into the care of the Officer appointed to receive the same. If there be no such Officer at hand, all goods so seized shall be carried to and deposited at the Custom House nearest to the place of seizure. If there be no Custom House within a convenient distance, such goods shall be deposited at the nearest Office appointed by the Chief Customs Authority of the Presidency or place for the deposit of goods so seized.

Vessels and goods seized how to be dealt with.

CCI. Every person detained on the ground that he has been guilty of an offence under this or any other Act relating to the Customs, shall forthwith be taken before the nearest Magistrate or Officer in charge of a Custom House.

Persons detained to be taken to nearest Magistrate or Officer of Custom House.

CCII. When any person, detained on the ground that he has been guilty of an offence against this or any other Act relating to the Customs, shall be taken before a Magistrate, such Magistrate may, if he see reasonable cause, order such person to be detained in gaol or in the custody of the Police for such time as shall be necessary to enable such Magistrate to communicate with the Officers of Customs. Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as shall be appointed by such Magistrate for his appearance.

Persons taken before a Justice for offence under Customs Act may be detained or admitted to bail.

CCIII. If any person liable to be detained under this or any other Act relating to the Customs shall not be detained at the time of committing the offence for which he is so liable, or shall, after detention, make his escape, such person shall at any time afterwards be liable to be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Any person escaping may be afterwards detained.

CCIV. When any person employed on the crew of any of Her Majesty's ships shall be detained under this or any other Act relating to the Customs, the detaining Officer shall forthwith give notice thereof to the Commanding Officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining Officer shall have obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law. A Magistrate shall duly grant a warrant upon complaint made to him by the detaining Officer, stating the offence for which the person is detained.

Persons in Her Majesty's Navy when detained to be secured on board until warrant procured.

CCV. When any vessel or goods shall be seized or any person shall be detained under this or any other Act relating to the Customs, it shall be the duty of the Officer or other person making such seizure or detention, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, to give to such person a statement in writing of the reason for such seizure or detention.

When seizure is made, seizing Officer to give reason in writing.

CCVI. When any goods liable to confiscation under this or any other Act relating to the Customs shall be seized by any Police Officer on suspicion that they had been stolen, it shall be lawful for such Officer to carry such goods to any Police Station or Court of

Procedure in respect of goods seized on suspicion.

which a complaint or information connected with the stealing or receiving of such goods shall have been made, or an enquiry connected with such stealing or receiving shall be in progress, and there to detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry, or of any trial thence resulting. In every such case the Police Officer who seized the goods shall send written notice of their seizure and detention to the nearest Custom House; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police Officer shall cause such goods to be conveyed to and deposited at the nearest Custom House, to be there proceeded against according to law. If any Police Officer, whose duty it is, under this Section, to send a written notice or cause goods to be conveyed to a Custom House, shall neglect so to do, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Penalty for neglect of Police Officer to give notice.

CCVII. Any duly empowered Officer of Customs, or other person duly employed for the prevention of smuggling, may search any cart, or other means of conveyance, for smuggled goods; provided that such Officer shall have reasonable ground to suppose that smuggled goods are contained therein.

Officers of Customs may stop carts, &c., and search for goods on reasonable suspicion.

CCVIII. It shall be lawful for the Magistrate of a District, or Division of a District, on application by an Officer in charge of a Custom House, stating his belief that dutiable or prohibited goods are secreted in any place in such District or Division, to issue a warrant to search for such goods. Such warrant shall be executed in the same way, and shall have the same effect, as a search warrant issued under the Code of Criminal Procedure.

Magistrate of District may issue search warrant on application.

CCIX. Any Officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel or boat in any Port in British India, or any person who shall have landed from any vessel or boat. Provided that such Officer shall have reasonable ground to suppose that such person has dutiable or prohibited goods secreted about his person. If any person on board of any such vessel or boat, or who may have landed from any such vessel or boat, shall, upon being asked by any such Officer whether he has dutiable or prohibited goods about his person or in his possession, affirm that he

Persons may be searched on reasonable suspicion.

Penalty for possession of smuggled goods.

has not, and if any such goods shall, after such denial, be discovered to be or to have been upon the person or in the possession of such person, such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.

Persons before search may require to be taken before Magistrate, &c.

CCX. When any Officer of Customs is about to search any person under the provisions of the last preceding Section, such person may require the said Officer to take him, previous to search, before the nearest Magistrate or Officer in charge of a Custom House. If such requisition be made, the Officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Officer in charge of a Custom House. The Magistrate or Officer in charge of a Custom House, before whom any person shall be so brought, shall, if he see no reasonable ground for search, forthwith discharge such person ; but if otherwise, shall direct that the search be made. A female shall not be searched by any but a female.

Penalty for searching persons on insufficient grounds.

CCXI. If any Officer of Customs shall require any person to be searched for dutiable or prohibited goods, without having reasonable ground to believe that he has such goods about his person, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Customs Officers, if guilty of breach of duty, how punishable.

CCXII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall be guilty of a wilful breach of the provisions of this or any other Act relating to the Customs, such Officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.

Customs Officers committing or conniving frauds, how punishable.

CCXIII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall practise or attempt to practise any fraud for the purpose of injuring the Customs Revenue, or shall abet or connive at any such fraud or any attempt to practise any such fraud, such Officer or other person shall, on conviction before a Magistrate, be liable to imprisonment of either description for any term not exceeding two years, or to fine, or to both.

No suit or proceeding to be commenced without notice, or after stated interval.

CCXIV. No suit, action, or other proceeding shall be commenced against any person for any thing done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended suit, action, or other proceeding, and of the cause thereof; nor after the expiration of three months from the accrual of the cause of suit, action, or other proceeding.

Punishment for obstruction to Customs Officers.

CCXV. Whoever intentionally obstructs any Officer of Customs or other person duly employed for the prevention of smuggling in the exercise of any powers given under this Act to such Officer or person,—shall, on conviction before a Magistrate, be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand Rupees, or to both.

Penalty for making false declaration, refusing to answer questions, &c.

CCXVI. If any person shall knowingly make or sign any declaration or document used in the transaction of any business relating to the Customs, such declaration or document being false in any particular; or if any person shall counterfeit, falsify, or fraudulently alter or destroy any such document, or any seal, signature, initials, or other mark made or impressed by any Officer of Customs in the transaction of any business relating to the Customs; or if any person required under this or any other Act relating to the Customs to produce any document shall refuse or neglect to produce such document; or if any person required under this or any other Act relating to the Customs to answer any question put to him by an Officer of Customs shall not truly answer such question, such person shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand Rupees.

Penalty for unauthorized declaration to value of goods.

CCXVII. Any person subscribing or attesting any declaration of the value of any goods upon an application to pass such goods through the Custom House, shall, if he be not the importer, owner, or consignee of such goods, or have not proper and sufficient authority from the importer, owner, or consignee, be liable in every such case to a penalty not exceeding one thousand Rupees.

Officer in charge of Custom House may adjudge confiscations and penalties.

CCXVIII. In every case in which, under this Act, any vessel, cart, or other means of conveyance or any horse or other animal is liable to confiscation; or any goods are liable to confiscation or to increased rates of Duty; or any person in

charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom House, is liable to a penalty, an Officer in charge of a Custom House may, unless it be otherwise provided in this or any other Act relating to the Customs, adjudge such confiscation, penalty, or increased rates of Duty.

Local Government may confer like powers on other Officers of Customs.

CCXIX. In respect to cases cognizable under the last preceding Section by an Officer in charge of a Custom House, the local Government may empower any Officer of Customs in like manner to adjudge any confiscation, penalty, or increased rates of Duty. Provided that the power to adjudge confiscation shall not extend, as regards a Deputy Collector, to goods of a greater value than one thousand Rupees, nor, as regards an Assistant Collector or other subordinate Officer, to goods of a greater value than one hundred Rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Collector, to a sum exceeding fifty Rupees, nor, as regards an Assistant Collector or other subordinate Officer, to a sum exceeding ten Rupees.

Proviso.

Appeal from subordinate to Chief Customs Authority.

CCXX. In any case adjudicated by an Officer of Customs, any party aggrieved by the award may appeal to the Chief Customs Authority of the Presidency or place, or to any superior Officer of Customs empowered in that behalf by the local Government. It shall thereupon be lawful for such authority or superior Officer to make such further enquiry and to pass such order as he shall think proper, confirming, altering, or annulling the original award. Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty, or rates of Duty, than shall have been adjudged against him in the original award.

Penalty under this Act not to interfere with punishment which may be inflicted under any other law.

CCXXI. The award of any confiscation, penalty, or increased rates of Duty under this Act by an Officer of Customs shall not interfere with any punishment to which the person affected thereby shall be liable under any other law.

Offences not specially provided for how to be adjudicated.

CCXXII. All offences against this Act, other than those cognizable under Section CCXVIII of this Act by an Officer in charge of a Custom House, may be adjudicated in a summary manner by a Magistrate.

Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs Authority.

CCXXIII. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act by an Officer of Customs or by a Magistrate, the Chief Customs Authority of the Presidency or place shall be of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Chief Customs Authority may remit the same or any portion thereof, or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

How payment of penalty to be enforced.

CCXXIV. When a penalty is adjudged against any person under this Act by any Officer, it shall be lawful for such Officer, if the penalty be not paid, to levy the same by sale of any goods of the said person which may be in his charge or in the charge of any other Officer of Customs. When an Officer of Customs, who has adjudged a penalty against any person under this Act, shall fail to realize the unpaid amount of such penalty from the goods of such person, it shall be lawful for such Officer to notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to such person shall be the name and residence of the said person and the amount of penalty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had been adjudged by himself.

Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.

CCXXV. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine:—

If the penalty or fine do not exceed fifty Rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine do not exceed one hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If the penalty or fine do not exceed five hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred Rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

It shall be lawful for the Magistrate at any time to enforce payment of any penalty or fine or of any portion thereof by distress and sale of the goods of the defaulter.

Imprisonment to terminate upon payment of the fine.

CCXXVI. The imprisonment which is imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

Or upon payment of proportional part of fine.

CCXXVII. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine or penalty still unpaid, the imprisonment shall terminate.

On confiscation of vessel or goods, property to vest in Her Majesty.

CCXXVIII. When the confiscation of any vessel, cart, or other means of conveyance, horse or other animal, or any goods, shall be adjudged under Section CCXVIII or Section CCXIX of this Act, the property in such vessel, means of conveyance, animal, or goods shall thereupon vest in Her Majesty. It shall be the duty of the Officer adjudging confiscation to take and hold possession of the same, and it shall be the duty of every Officer of Police, on the requisition of such Officer, to assist him in taking and holding such possession.

Appropriation of penalties, &c., and grant of rewards.

CCXXIX. The proceeds of all confiscations and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a General Fund, out of which it shall be lawful for the Chief Customs Authority of the Presidency or place to grant a reward to any person by whose information, assistance, or instrumentality, any seizure shall have been made or any offence punished.

Commencement of Act.

CCXXX. This Act shall come into operation on the 1st day of May 1863.

A.

FORM OF APPLICATION FOR A LICENSE FOR PRIVATE WAREHOUSE.

(See Section LXXIV.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to comply with my request to be furnished with a license under Act VI. of 1863 for a warehouse

situated at and about the distance of from the Custom House. The dimensions and other particulars of the godown are stated below. It is intended for the reception of all goods, as a general storehouse—*(or as the case may be)*.—The period of license not to exceed—*(mention the time for which required.)*

Particulars of Godown.

	Feet—Inches.	
Length		Dry, airy, well-flued and puckah built; can contain with perfect safety and convenience tons of goods (—*as the case may be.*—)
Breadth		
Height		

This godown is my own property—(*or the property of ,—from whom I have engaged the same on a lease of*)

(Signed) ( )

Name of Applicant.

Place

Date

B.

FORM OF APPLICATION TO WAREHOUSE GOODS.

(See Section LXXV.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

Sir,

Please to order the reception into the public warehouse *(or the private warehouse,*—of Mr. A. B., situate at and licensed by No. dated) of the undermentioned goods, arrived from—*(Port or place to be mentioned)*—on the—*(British or other)* ship whereof is Commander

The Duty upon these goods has been adjusted in the manner specified below:—

Marks and numbers of packages.	Description of packages and goods.	Details of goods.	Rate of value of goods.	Amount of value of the goods as ascertained and entered on the landing of the same.	Rate of Customs Duty.	Date and No. of importation.	Specification of the particulars of bonds if the Duty upon goods has been bonded.
1.	2.	3.	4.	5.	6.	7.	8.

(*Signed*) .( )

Name of owner, agent, or consignee of goods.

Place

Date

C.

FORM OF BOND FOR IMPORT DUTY.

(See Sections LXXVII and LXXVIII.)

BOND

No. 18

We, A. B.,

now of

; and C. D

of the same place, are jointly and severally bound to Her

Majesty's Secretary of State for India in the sum of Government Rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs, and representatives; and we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Sealed with our seals (*date*)

(*Signed*)

The above bounden having applied to the Officer in charge of the Custom House at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say— imported by Sea from on board of the ship and entered in the Custom House Books as No. of the Register of Goods imported by Sea;

The condition of this Bond is, that;

If the their heirs, or representatives, shall observe all the rules prescribed in Act No. VI. of 1863 to be observed by owners, importers, or consignees of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof;

And if the said their heirs, or representatives, shall pay to the Officer in charge of the Custom House at the Port of all dues, whether of Customs, warehouse dues, or lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said Officer in charge of the Custom House;

And if within the term so fixed, or enlarged, the said goods or any portion thereof having been removed from the said warehouse for home consumption or re-exportation by Sea, the full amount of all Customs Duties, warehouse dues, lawful charges, and penalties demandable as aforesaid shall have been first paid on the whole of the said goods;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Sealed with our seals, (*date*)

(*Signed*) ( )

D.

FORM OF APPLICATION TO REMOVE GOODS FROM WAREHOUSE.

(See Section XCIX.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE

AT

SIR,

PLEASE to order to be passed from the public warehouse *(or private warehouse,—*of Messrs. A. & Co. situate at and licensed under Act VI. of 1863 by No. dated) the undermentioned goods intended for exportation by Sea on the ship whereof is Commander and which is bound to—*(or for internal consumption)*—the same having been entered in the books of your Office for the said warehouse, under No. dated by me—*(or by Messrs. B. & Co.—in the latter case add*—whose certificate of the transfer of the goods is herewith annexed.)

Marks & No. of cases, B. and Co., *(Name of the goods)* Nos. 1 to 4, □ X √ Sealed, Warehoused for exportation, Four cases of—*(name of goods)* —1 *case*,—*(box, bale, or parcel)*—containing—*(here insert the quantity in each case.)*	1 Ditto. 1 Ditto. 1 Ditto. Four cases,—*(boxes, bales, or parcels)*—containing *(—total contents to be here stated.—)*

The Custom House value of the above is Govt. Rs.

(Signed) ( )

Name of owner, agent, or consignee of goods.

Place

Date

E.

FORM OF APPLICATION TO REMOVE GOODS FROM ONE WAREHOUSE TO ANOTHER.

(See Section CV.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to permit the removal of the undermentioned goods from the public—*(or private)*—warehouse—*(describe the ware-*

house)—to—(*the warehouse into which the removal is intended to be made must here be distinctly described*)—for the unexpired period of warehousing remaining in respect to the goods, the same having been originally entered by virtue of Act VI. of 1863 in the books of the warehousing department, No. dated for fifteen months—(*or such other period as may have been allowed*)—under the obligations and conditions at present attached to the goods.

Marks and Numbers of packages.	Description of packages and of goods.	Contents of packages.	Rate of value of goods.	Amount of value of goods as entered in Custom House books.	Rate of Duty chargeable or paid upon the goods.	Name of the Persons by whom goods first passed into warehouse.
1.	2.	3.	4.	5.	6.	7.

NOTE.—*If the goods to be removed shall have been sold or transferred by the original proprietor or agent, a certificate of such sale or transfer shall accompany the application.*

(*Signed*) ( )

Name of owner, agent, or consignee of goods.

Place

Date

F.

FORM OF SHIPPING BILL.—*(See Section CXXIII)*

Shipping Bill.

1. Warehouse or drawback goods.
2. Foreign goods not for drawback.
3. Goods exported under special rule of restriction.
4. Country goods subject to Duty.
5. Country goods not subject to Duty.

(State, as described, the class to which the goods to be exported belong.)

Ship's name	Whether British or Foreign, if Foreign, the Country	Master's name	Port or place of destination	Marks.	Numbers	Description of Packages.	Quantity, Quality, and Description of goods.	Rate of value for Duty.	Total value for Duty.	Declared real value under Section XXVI.	REMARKS
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11.	12

☞

Here state particulars according to the above headings.

I claim drawback on

I declare the value of the goods above described to be

Here state quantity and description in words, at length, of any goods in respect of which drawback is claimed, and number in register of Custom House

Name of Exporter or Agent.

Dated *day of*

Name of Officer in charge of Custom House.

G.

FORM OF COASTING PASS.—*(See Section CLIV.)*

Port of

Ship's name	Tonnage.	Port of Registry	Master's name	Whither bound	Foreign goods, duty paid.	Warehoused goods removed in bond.	Country goods.	Restricted goods and goods liable to duty of excise.
1.	2.	3.	4.	5.	6.	7.	8.	9.

Here state the particulars according to the above headings.

Cleared the *day of* 19

(Signed) ( )

Officer in charge of Custom House.

(Signed) ( )

Name of Master.

H.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

(*See Section CLXIII.*)

We

are jointly and severally bound to Her Majesty's Secretary of State for India, in the sum of Government Rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs, and representatives; and we agree that, in case of dispute touching the matter of this obligation, or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Sealed with our seals, dated this day of 18

(*Signed*)

( )

The above bounden being indebted to Her Majesty's Secretary of State for India in the sum of Government Rupees being the amount of Duty payable at the rate of Rupees per Imperial gallon London proof, for gallons of (*or for gallons of proof spirit used in the preparation of dozens of bottles or gallons of cordials and liquors as specified in the annexed Schedule*)—manufactured at which the said have been allowed to remove thence for exportation by Sea, subject to the provisions of Act VI. of 1863 without having paid such Duty.

The condition of this obligation is, that, if the above bounden their heirs, or representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State Duty at the rate of Rupee per Imperial gallon of proof spirits for all or any portion of the above-mentioned which shall not have been then exported by Sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given) or passed for local consumption on payment of Duty, then this Bond shall be void; otherwise the same shall remain in full force.

Sealed and delivered in the presence of

Place

Date

(If the bond be for cordials and other liquors under Section CLXX, add Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2.	3.

C. H. Mankel, Scott and Co.'s Press.